

Lesbros Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 4 SEPTEMBER 2013

Asset Details

Account Code 747/312
 Asset Perpetual WFIF Perpetual's Industrial share
 Date Sold 4 September 2013

Transactions Details

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust^	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
05/09/2006	Purchase	23,288.3093	50,000.00	46.29	49,953.71			49,953.71	50,698.65	Discounted * Indexation	496.63 744.94	248.31
		<u>23,288.3093</u>	<u>50,000.00</u>	<u>46.29</u>	<u>49,953.71</u>			<u>49,953.71</u>	<u>50,698.65</u>		<u>496.63</u>	<u>248.31</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
30/06/2007		8,589.5600	9.28					9.28
30/06/2008		604.9700	2.20					2.20
30/06/2009		980.9700	3.87					3.87
30/06/2010		329.6600	2.11		0.37			2.11
30/06/2011		321.6900	4.11		0.94			4.11
30/06/2012		339.2900	13.66		0.93			13.66
30/06/2013		761.0400	11.06		254.61			11.06
		<u>11,927.1800</u>	<u>46.29</u>		<u>256.85</u>			<u>46.29</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	23,288.3093				
Original Cost	50,000.00	- Indexation Method			
Consideration	50,698.65	- Discounted Method*	496.63	248.31	744.94
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	46.29				
- Tax Free	0.00				
Building Depreciation		(Building depreciation is not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	744.94				

For assets acquired before 21 September 1999 and held for 12 months or more, a fund can calculate capital gains using either the Indexation Method or the Discounted Method. For assets acquired after 21 September 1999 and held for 12 months or more, a fund can only calculate capital gains using the Discounted Method. For assets held less than 12 months, neither the Indexation Method or Discounted Method can be used. These disposals generate "Other" Capital Gains/Losses.

Journal Entry

This Journal Entry assumes the consideration received has been posted to the Disposal of Investments Proceeds Account (A/c: 491)

Account Description	Account	Units	Debit	Credit	Tax Deferred	Disc Capital Gain
Disposal of Investments Proceeds Account	491		50,698.65			
Perpetual WFIF Perpetual's Industrial share	747/312	23,288.3093		50,000.00		
Taxable Profit/(Loss)	235/313			496.63		
Non Taxable Profit/(Loss)	236/313			248.31		
Distributions Received	238/313		46.29		46.29	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components