

Lesbros Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 5 DECEMBER 2014

Asset Details

Account Code 747/321
 Asset Perpetual WFIA Industrial Share Fund
 Date Sold 5 December 2014

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)*
30/06/2005	Purchase	15,488.1891	30,896.89	61.52	30,835.37			30,835.37	37,592.75	Discounted * Indexation	4,504.92 6,757.38	2,252.46
		<u>15,488.1891</u>	<u>30,896.89</u>	<u>61.52</u>	<u>30,835.37</u>			<u>30,835.37</u>	<u>37,592.75</u>		<u>4,504.92</u>	<u>2,252.46</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
30/06/2006		6,881.9200	47.20					47.20
29/08/2006		(24.9400)	(24.94)					(24.94)
30/06/2007		8,629.7600	8.76					8.76
30/06/2008		871.5900	2.07					2.07
30/06/2010		293.4000	1.38		0.38			1.38
30/06/2011		317.5400	3.58		0.34			3.58
30/06/2012		282.5200	11.95		0.90			11.95
30/06/2013		1,634.4300	9.72		701.36			9.72
30/06/2014		9,853.7300	1.80					1.80
		<u>28,739.9500</u>	<u>61.52</u>		<u>702.98</u>			<u>61.52</u>

Lesbros Family Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 5 DECEMBER 2014

Asset Details

Account Code 747/321
 Asset Perpetual WFIA Industrial Share Fund
 Date Sold 5 December 2014

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	15,488.1891				
Original Cost	30,896.89	- Indexation Method			
Consideration	37,592.75	- Discounted Method*	4,504.92	2,252.46	6,757.38
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	61.52				
- 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)	6,757.38				

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		37,592.75			
Perpetual WFIA Industrial Share Fund	747/321	15,488.1891		30,896.89		
Taxable Profit/(Loss)	235/321			4,504.92		
Non Taxable Profit/(Loss)	236/321			2,252.46		
Distributions Received	238/321		61.52		61.52	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components