

BLANDBURY PTY LTD SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 1 JULY 2014

Asset Details

Account Code 784/002
 Asset BGL0108AU - BlackRock Index Aust Lstd Prop Fund
 Date Sold 1 July 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)*
05/08/2009	Purchase	9,062.0800	4,030.50	527.66	3,502.84			3,502.84	3,502.84	Other *		
		<u>9,062.0800</u>	<u>4,030.50</u>	<u>527.66</u>	<u>3,502.84</u>			<u>3,502.84</u>	<u>3,502.84</u>			

Purchase Transactions

^ 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
30/06/2011		80.5400	103.84					103.84
30/06/2012		79.9400	144.79		3.43			144.79
30/06/2013		168.5000	138.95		78.40			138.95
30/06/2014		115.5000	57.09		1.16			57.09
		<u>444.4800</u>	<u>444.67</u>		<u>82.99</u>			<u>444.67</u>

Income Transactions

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	9,062.0800				
Original Cost	4,030.50	- Indexation Method			
Consideration	3,502.84	- Discounted Method			
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	444.67				
- Tax Free	82.99				
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)	0.00				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		3,502.84			
BGL0108AU - BlackRock Index Aust Lstd Prop Fund	784/002	9,062.0800		4,030.50		
Taxable Profit/(Loss)	235/502					
Non Taxable Profit/(Loss)	236/502					
Distributions Received	238/002		527.66		527.66	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components