

**BLANDBURY PTY LTD SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 NOVEMBER 2011**

**Asset Details**

Account Code      784/011  
 Asset                WHT0012AU - Solaris Core Australian Equity Fund  
 Date Sold            9 November 2011

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
06/08/2009	Purchase	61,064.9700	50,030.50	52.61	49,977.89			49,977.89	49,191.20	Other *	(786.69)	
24/09/2009	Purchase	5,513.2900	5,000.00	4.75	4,995.25			4,995.25	4,441.26	Other *	(553.99)	
27/10/2009	Purchase	5,411.2600	5,000.00	4.66	4,995.34			4,995.34	4,359.07	Other *	(636.27)	
26/11/2009	Purchase	5,464.4800	5,000.00	4.71	4,995.29			4,995.29	4,401.94	Other *	(593.35)	
30/12/2009	Purchase	5,333.3300	5,000.00	4.60	4,995.40			4,995.40	4,296.29	Other *	(699.11)	
27/01/2010	Purchase	5,652.9100	5,000.00	4.87	4,995.13			4,995.13	4,553.73	Other *	(441.40)	
		<u>88,440.2400</u>	<u>75,030.50</u>	<u>76.20</u>	<u>74,954.30</u>			<u>74,954.30</u>	<u>71,243.49</u>		<u>(3,710.81)</u>	

<sup>^</sup> 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		1,214.1600	76.20					76.20
		<u>1,214.1600</u>	<u>76.20</u>					<u>76.20</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	88,440.2400				
Original Cost	75,030.50	- Indexation Method			
Consideration	71,243.49	- Discounted Method			
Total Tax Deferred <sup>^</sup>		- Other Method*	(3,710.81)		(3,710.81)
- Tax Deferred and Tax Exempt	76.20				
- 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)	(3,710.81)				

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		71,243.49			
WHT0012AU - Solaris Core Australian Equity Fund	784/011	88,440.2400		75,030.50		
Taxable Profit/(Loss)	235/511		3,710.81			
Non Taxable Profit/(Loss)	236/511					
Distributions Received	238/011		76.20		76.20	

\* Best/selected method

<sup>^</sup> Tax adjustments include deferred tax and tax free components