

ML & MD Super Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 1 JULY 2015

Asset Details

Account Code 747/012
 Asset EQT Pimco Global Bond Fund
 Date Sold 1 July 2015

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)*
06/05/2011	Purchase	4,892.3679	5,000.00	88.25	4,911.75			4,911.75	4,763.21	Other *	(148.54)	
07/11/2014	Purchase	5,047.4460	5,000.00	91.05	4,908.95			4,908.95	4,914.19	Other *	5.24	
		<u>9,939.8139</u>	<u>10,000.00</u>	<u>179.30</u>	<u>9,820.70</u>			<u>9,820.70</u>	<u>9,677.40</u>		<u>(143.30)</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
30/06/2012		247.9100	5.47					5.47
30/06/2013		24.0700	173.83					173.83
		<u>271.9800</u>	<u>179.30</u>					<u>179.30</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	9,939.8139				
Original Cost	10,000.00	- Indexation Method			
Consideration	9,677.40	- Discounted Method			
Total Tax Deferred^		- Other Method*	(143.30)		(143.30)
- Tax Deferred and Tax Exempt	179.30				
- 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)	(143.30)				

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		9,677.40			
EQT Pimco Global Bond Fund	747/012	9,939.8139		10,000.00		
Taxable Profit/(Loss)	235/012		143.30			
Non Taxable Profit/(Loss)	236/012					
Distributions Received	238/012		179.30		179.30	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components