

Joyce Family Superabundance Super Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 OCTOBER 2014

Asset Details

Account Code 747/003
 Asset Antares Investors Pers Elite Opp Share
 Date Sold 9 October 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)*
04/09/2007	Purchase	6,322.0624	10,000.00	77.42	9,922.58			9,922.58	8,988.52	Other *	(934.06)	
04/09/2007	Purchase	948.8393	1,207.04	11.62	1,195.42			1,195.42	1,349.03	Discounted * Indexation	102.41 153.61	51.20
29/06/2009	Purchase	4,609.4043	5,000.00	56.44	4,943.56			4,943.56	6,553.52	Discounted * Indexation	1,073.31 1,609.96	536.65
		<u>11,880.3060</u>	<u>16,207.04</u>	<u>145.48</u>	<u>16,061.56</u>			<u>16,061.56</u>	<u>16,891.07</u>		<u>241.66</u>	<u>587.85</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
			81.31					81.31
30/06/2010		63.5400	41.23					41.23
30/06/2011		31.8000	19.66					19.66
30/06/2012		27.0000	0.97					0.97
30/06/2014		787.1800	2.31					2.31
		<u>909.5200</u>	<u>145.48</u>					<u>145.48</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	11,880.3060				
Original Cost	16,207.04	- Indexation Method			
Consideration	16,891.07	- Discounted Method*	1,175.72	587.85	1,763.57
Total Tax Deferred^		- Other Method*	(934.06)		(934.06)
- Tax Deferred and Tax Exempt	145.48				
- 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)	829.51				

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		16,891.07			
Antares Investors Pers Elite Opp Share	747/003	11,880.3060		16,207.04		
Taxable Profit/(Loss)	235/003			241.66		
Non Taxable Profit/(Loss)	236/003			587.85		
Distributions Received	238/003		145.48		145.48	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components