

PGEF Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 25 AUGUST 2015

Asset Details

Account Code 747/003
 Asset Antares Prof High Growth Shares
 Date Sold 25 August 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)*
Purchase Transactions												
13/05/2009	Purchase	11,595.5473	10,000.00	47.17	9,952.83			9,952.83	11,196.66	Discounted * Indexation	829.22 1,243.83	414.61
31/12/2010	Purchase	123.7383	142.14	0.50	141.64			141.64	119.48	Other *	(22.16)	
31/03/2011	Purchase	92.5772	108.20	0.38	107.82			107.82	89.39	Other *	(18.43)	
30/06/2011	Purchase	563.1640	601.68	2.30	599.38			599.38	543.79	Other *	(55.59)	
28/03/2013	Purchase	170.6900	209.28	0.69	208.59			208.59	164.82	Other *	(43.77)	
28/06/2013	Purchase	729.0600	830.92	2.98	827.94			827.94	703.98	Other *	(123.96)	
30/09/2013	Purchase	173.5300	211.77	0.71	211.06			211.06	167.56	Other *	(43.50)	
31/12/2013	Purchase	252.9000	314.13	1.03	313.10			313.10	244.20	Other *	(68.90)	
31/03/2014	Purchase	166.3000	203.19	0.68	202.51			202.51	160.58	Other *	(41.93)	
30/06/2014	Purchase	1,630.5100	1,812.65	6.65	1,806.00			1,806.00	1,574.42	Other *	(231.58)	
30/09/2014	Purchase	263.4700	288.31	1.07	287.24			287.24	254.41	Other *	(32.83)	
31/12/2014	Purchase	417.4400	469.45	1.71	467.74			467.74	403.08	Other *	(64.66)	
31/03/2015	Purchase	445.6500	540.62	1.82	538.80			538.80	430.32	Other *	(108.48)	
30/06/2015	Purchase	1,495.8300	1,541.61	6.10	1,535.51			1,535.51	1,444.37	Other *	(91.14)	
		<u>18,120.4068</u>	<u>17,273.95</u>	<u>73.79</u>	<u>17,200.16</u>			<u>17,200.16</u>	<u>17,497.06</u>		<u>(117.71)</u>	<u>414.61</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
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Income Transactions

30/06/2011		601.6800	38.20					38.20
28/06/2013		830.9200	14.13		0.22			14.13
30/06/2014		1,812.6500	12.63					12.63
30/06/2015		1,541.6100	8.75					8.75

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4,786.8600	73.71	0.22	73.71
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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	18,120.4068	- Indexation Method			
Original Cost	17,273.95	- Discounted Method*	829.22	414.61	1,243.83
Consideration	17,497.06	- Other Method*	(946.93)		(946.93)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	73.71				
- Tax Free	0.08				
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)	296.90				

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		17,497.06			
Antares Prof High Growth Shares	747/003	18,120.4068		17,273.95		
Taxable Profit/(Loss)	235/003		117.71			
Non Taxable Profit/(Loss)	236/003			414.61		
Distributions Received	238/003		73.79		73.79	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components