

PGEF Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 AUGUST 2015

Asset Details

Account Code 747/025
 Asset Perpetual WFIA Smaller Companies
 Date Sold 28 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												
13/12/2012	Purchase	7,176.1750	20,000.00	502.79	19,497.21			19,497.21	16,615.46	Other *	(2,881.75)	
31/12/2012	Purchase	109.3000	304.84	7.66	297.18			297.18	253.07	Other *	(44.11)	
31/12/2012	Purchase	1.2500	3.55	0.09	3.46			3.46	2.89	Other *	(0.57)	
31/01/2013	Purchase	3.2700	9.49	0.23	9.26			9.26	7.57	Other *	(1.69)	
28/02/2013	Purchase	3.2400	9.79	0.23	9.56			9.56	7.50	Other *	(2.06)	
31/03/2013	Purchase	3.2900	10.01	0.23	9.78			9.78	7.62	Other *	(2.16)	
30/04/2013	Purchase	3.3000	9.86	0.23	9.63			9.63	7.64	Other *	(1.99)	
30/05/2013	Purchase	3.4000	9.81	0.24	9.57			9.57	7.87	Other *	(1.70)	
30/06/2013	Purchase	451.2700	1,173.75	31.62	1,142.13			1,142.13	1,044.85	Other *	(97.28)	
30/06/2013	Purchase	3.3600	9.30	0.23	9.07			9.07	7.78	Other *	(1.29)	
31/07/2013	Purchase	3.4200	9.68	0.24	9.44			9.44	7.92	Other *	(1.52)	
31/08/2013	Purchase	3.4300	10.26	0.24	10.02			10.02	7.94	Other *	(2.08)	
30/09/2013	Purchase	3.4500	11.01	0.24	10.77			10.77	7.99	Other *	(2.78)	
30/10/2013	Purchase	3.5000	11.36	0.24	11.12			11.12	8.10	Other *	(3.02)	
30/11/2013	Purchase	3.6000	11.20	0.25	10.95			10.95	8.34	Other *	(2.61)	
31/12/2013	Purchase	3.4200	10.93	0.24	10.69			10.69	7.92	Other *	(2.77)	
31/12/2013	Purchase	74.6100	235.82	5.23	230.59			230.59	172.75	Other *	(57.84)	
31/01/2014	Purchase	3.6200	11.24	0.25	10.99			10.99	8.38	Other *	(2.61)	
28/02/2014	Purchase	3.4800	11.25	0.24	11.01			11.01	8.06	Other *	(2.95)	
31/03/2014	Purchase	3.5700	11.62	0.25	11.37			11.37	8.27	Other *	(3.10)	
30/04/2014	Purchase	3.5600	11.54	0.25	11.29			11.29	8.24	Other *	(3.05)	
31/05/2014	Purchase	3.5400	11.39	0.25	11.14			11.14	8.20	Other *	(2.94)	
30/06/2014	Purchase	3.5400	11.39	0.25	11.14			11.14	8.20	Other *	(2.94)	
30/06/2014	Purchase	2,015.9200	5,155.43	141.24	5,014.19			5,014.19	4,667.59	Other *	(346.60)	
31/07/2014	Purchase	4.4400	11.81	0.31	11.50			11.50	10.28	Other *	(1.22)	
31/08/2014	Purchase	4.3800	11.89	0.31	11.58			11.58	10.14	Other *	(1.44)	

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30/09/2014	Purchase	4.5800	12.13	0.32	11.81	11.81	10.60	Other *	(1.21)
31/10/2014	Purchase	4.4400	11.59	0.31	11.28	11.28	10.28	Other *	(1.00)
30/11/2014	Purchase	4.5200	11.69	0.32	11.37	11.37	10.47	Other *	(0.90)
31/12/2014	Purchase	131.7300	337.56	9.23	328.33	328.33	305.00	Other *	(23.33)
31/12/2014	Purchase	4.4200	11.51	0.31	11.20	11.20	10.23	Other *	(0.97)
31/01/2015	Purchase	4.5400	11.55	0.32	11.23	11.23	10.51	Other *	(0.72)
28/02/2015	Purchase	4.4100	12.18	0.31	11.87	11.87	10.21	Other *	(1.66)
31/03/2015	Purchase	4.4900	12.63	0.31	12.32	12.32	10.40	Other *	(1.92)
30/04/2015	Purchase	4.5600	12.85	0.32	12.53	12.53	10.56	Other *	(1.97)
31/05/2015	Purchase	4.5600	12.95	0.32	12.63	12.63	10.56	Other *	(2.07)
30/06/2015	Purchase	1,052.8000	2,572.64	73.76	2,498.88	2,498.88	2,437.62	Other *	(61.26)
30/06/2015	Purchase	4.6800	12.68	0.33	12.35	12.35	10.84	Other *	(1.51)
		<u>11,129.0650</u>	<u>30,120.18</u>	<u>779.74</u>	<u>29,340.44</u>	<u>29,340.44</u>	<u>25,767.85</u>		<u>(3,572.59)</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

30/06/2013		1,173.7500			776.75			
30/06/2015		2,572.6400	3.00					3.00
		<u>3,746.3900</u>	<u>3.00</u>		<u>776.75</u>			<u>3.00</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	11,129.0650				
Original Cost	30,120.18	- Indexation Method			
Consideration	25,767.85	- Discounted Method			
Total Tax Deferred^		- Other Method*	(3,572.59)		(3,572.59)
- Tax Deferred and Tax Exempt	2.96				
- Tax Free	776.78				
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)	(3,572.59)				

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		25,767.85			
Perpetual WFIA Smaller Companies	747/025	11,129.0650		30,120.18		
Taxable Profit/(Loss)	235/026		3,572.59			
Non Taxable Profit/(Loss)	236/026					
Distributions Received	238/025		779.74		779.74	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components