

ISON SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 FEBRUARY 2016

Asset Details

Account Code 782/002
 Asset CFS Perpetual Share Fund
 Date Sold 3 February 2016

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												
20/02/2015	Purchase	128.9408	200.00	0.18	199.82			199.82	176.16	Other *	(23.66)	
20/03/2015	Purchase	125.3054	200.00	0.17	199.83			199.83	171.19	Other *	(28.64)	
29/03/2015	Purchase	271.3842	428.38	0.37	428.01			428.01	370.77	Other *	(57.24)	
20/04/2015	Purchase	128.5512	200.00	0.18	199.82			199.82	175.63	Other *	(24.19)	
20/05/2015	Purchase	134.3454	200.00	0.18	199.82			199.82	183.54	Other *	(16.28)	
22/06/2015	Purchase	43.7519	64.58	0.06	64.52			64.52	59.77	Other *	(4.75)	
20/07/2015	Purchase	133.9047	200.00	0.18	199.82			199.82	182.94	Other *	(16.88)	
		<u>966.1836</u>	<u>1,492.96</u>	<u>1.32</u>	<u>1,491.64</u>			<u>1,491.64</u>	<u>1,320.00</u>		<u>(171.64)</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
Income Transactions								
30/06/2013		273.3300	79.02					79.02
30/06/2015		878.5100	10.10					10.10
		<u>1,151.8400</u>	<u>89.12</u>					<u>89.12</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	966.1836				
Original Cost	1,492.96	- Indexation Method			
Consideration	1,320.00	- Discounted Method			
Total Tax Deferred^		- Other Method*	(171.64)		(171.64)
- Tax Deferred and Tax Exempt	1.32				
- 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)	(171.64)				

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		1,320.00			
CFS Perpetual Share Fund	782/002	966.1836		1,492.96		
Taxable Profit/(Loss)	235/002		171.64			
Non Taxable Profit/(Loss)	236/002					
Distributions Received	238/002		1.32		1.32	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components