

HOLMAN FAMILY SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 10 AUGUST 2012

Asset Details

Account Code 747/037
 Asset Sandhurst BMF - Sandhurst Industrial Sh
 Date Sold 10 August 2012

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)*
12/11/2002	Purchase	6,880.5637	10,183.70	325.35	9,858.35			9,858.35	10,000.00	Discounted * Indexation	94.43 141.65	47.22
		<u>6,880.5637</u>	<u>10,183.70</u>	<u>325.35</u>	<u>9,858.35</u>			<u>9,858.35</u>	<u>10,000.00</u>		<u>94.43</u>	<u>47.22</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
			1,374.81					1,374.81
30/06/2010		452.0400	104.94					104.94
30/06/2011		507.9500	73.83					73.83
30/06/2012		442.3200	84.94					84.94
		<u>1,402.3100</u>	<u>1,638.52</u>					<u>1,638.52</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	6,880.5637				
Original Cost	10,183.70	- Indexation Method			
Consideration	10,000.00	- Discounted Method*	94.43	47.22	141.65
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	325.35				
- 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)	141.65				

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		10,000.00			
Sandhurst BMF - Sandhurst Industrial Sh	747/037	6,880.5637		10,183.70		
Taxable Profit/(Loss)	235/037			94.43		
Non Taxable Profit/(Loss)	236/037			47.22		
Distributions Received	238/037		325.35		325.35	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components