

Dundon Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 20 MAY 2016

Asset Details

Account Code 747/058
 Asset Perpetual Wholesale Aus Share
 Date Sold 20 May 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)*
28/05/2003	Purchase	39,570.6330	49,384.15	20.13	49,364.02			49,364.02	54,704.93	Discounted * Indexation	3,560.61 5,340.91	1,780.30
30/06/2009	Purchase	2,611.8100	3,916.27	303.34	3,612.93			3,612.93	3,610.73	Other *	(2.20)	
20/03/2014	Purchase	23,152.9930	50,000.00	2,689.05	47,310.95			47,310.95	32,008.16	Other *	(15,302.79)	
		<u>65,335.4360</u>	<u>103,300.42</u>	<u>3,012.52</u>	<u>100,287.90</u>			<u>100,287.90</u>	<u>90,323.82</u>		<u>(11,744.38)</u>	<u>1,780.30</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
30/06/2010		1,173.3900	4.89		15.69			4.89
30/06/2011		1,984.4000			494.67			
30/06/2012		5,531.4300			3,428.59			
30/06/2013		7,218.6000	6.77		3,616.05			6.77
30/06/2014		28,619.0500	14.49					14.49
30/06/2015		24,788.6300	7.08					7.08
		<u>69,315.5000</u>	<u>33.23</u>		<u>7,555.00</u>			<u>33.23</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	65,335.4360				
Original Cost	103,300.42	- Indexation Method			
Consideration	90,323.82	- Discounted Method*	3,560.61	1,780.30	5,340.91
Total Tax Deferred^		- Other Method*	(15,304.99)		(15,304.99)
- Tax Deferred and Tax Exempt	33.24				
- Tax Free	2,979.28				
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)	(9,964.08)				

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		90,323.82			
Perpetual Wholesale Aus Share	747/058	65,335.4360		103,300.42		
Taxable Profit/(Loss)	235/059		11,744.38			
Non Taxable Profit/(Loss)	236/059			1,780.30		
Distributions Received	238/059		3,012.52		3,012.52	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components