

Saywell Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 20 FEBRUARY 2015

Asset Details

Account Code 747/004
 Asset Antares Prof Small Companies Fund
 Date Sold 20 February 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)*
16/06/2011	Purchase	22,642.3639	20,000.00	46.97	19,953.03			19,953.03	17,534.25	Other *	(2,418.78)	
		<u>22,642.3639</u>	<u>20,000.00</u>	<u>46.97</u>	<u>19,953.03</u>			<u>19,953.03</u>	<u>17,534.25</u>		<u>(2,418.78)</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
30/06/2011		1,510.7900	0.81					0.81
30/06/2012		181.6800	5.41					5.41
30/06/2013		130.8500	19.66					19.66
30/06/2014		108.4500	20.51					20.51
05/01/2015		177.8300	0.58					0.58
		<u>2,109.6000</u>	<u>46.97</u>					<u>46.97</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	22,642.3639				
Original Cost	20,000.00	- Indexation Method			
Consideration	17,534.25	- Discounted Method			
Total Tax Deferred^		- Other Method*	(2,418.78)		(2,418.78)
- Tax Deferred and Tax Exempt	46.97				
- 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)	(2,418.78)				

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		17,534.25			
Antares Prof Small Companies Fund	747/004	22,642.3639		20,000.00		
Taxable Profit/(Loss)	235/004		2,418.78			
Non Taxable Profit/(Loss)	236/004					
Distributions Received	238/004		46.97		46.97	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components