

Saywell Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 25 FEBRUARY 2015

Asset Details

Account Code 747/005
 Asset Blackrock Profinv Hedglbl Smcap (C)
 Date Sold 25 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)*
Purchase Transactions												
16/06/2011	Purchase	12,751.8400	15,000.00		15,000.00			15,000.00	18,269.19	Discounted * Indexation	2,179.46 3,269.19	1,089.73
30/06/2012	Purchase	48.3000	41.93		41.93			41.93	69.20	Discounted * Indexation	18.18 27.27	9.09
31/12/2012	Purchase	25.1200	22.86		22.86			22.86	35.99	Discounted * Indexation	8.75 13.13	4.38
30/06/2013	Purchase	24.9000	27.13		27.13			27.13	35.67	Discounted * Indexation	5.69 8.54	2.85
01/07/2013	Purchase	4.1000	4.80		4.80			4.80	5.87	Discounted * Indexation	0.71 1.07	0.36
01/08/2013	Purchase	4.1900	5.23		5.23			5.23	6.00	Discounted * Indexation	0.51 0.77	0.26
02/09/2013	Purchase	4.3400	5.35		5.35			5.35	6.22	Discounted * Indexation	0.58 0.87	0.29
01/10/2013	Purchase	4.0800	5.36		5.36			5.36	5.85	Discounted * Indexation	0.33 0.49	0.16
01/11/2013	Purchase	4.2300	5.80		5.80			5.80	6.06	Discounted * Indexation	0.17 0.26	0.09
02/12/2013	Purchase	4.1100	5.84		5.84			5.84	5.89	Discounted * Indexation	0.03 0.05	0.02
02/01/2014	Purchase	4.2000	6.18		6.18			6.18	6.02	Other *	(0.16)	
03/02/2014	Purchase	4.4900	6.47		6.47			6.47	6.43	Other *	(0.04)	
03/03/2014	Purchase	3.8300	5.86		5.86			5.86	5.49	Other *	(0.37)	
01/04/2014	Purchase	4.3300	6.63		6.63			6.63	6.20	Other *	(0.43)	
01/05/2014	Purchase	4.2200	6.17		6.17			6.17	6.05	Other *	(0.12)	
02/06/2014	Purchase	4.2200	6.34		6.34			6.34	6.05	Other *	(0.29)	

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01/07/2014	Purchase	4.6500	6.44	6.44	6.44	6.66	Other *	0.22	
01/08/2014	Purchase	4.4800	5.85	5.85	5.85	6.42	Other *	0.57	
01/09/2014	Purchase	4.2400	5.76	5.76	5.76	6.07	Other *	0.31	
01/10/2014	Purchase	4.3700	5.66	5.66	5.66	6.26	Other *	0.60	
03/11/2014	Purchase	4.1300	5.53	5.53	5.53	5.92	Other *	0.39	
01/12/2014	Purchase	4.2200	5.65	5.65	5.65	6.05	Other *	0.40	
02/01/2015	Purchase	4.3000	5.84	5.84	5.84	6.16	Other *	0.32	
02/02/2015	Purchase	4.2900	5.86	5.86	5.86	6.15	Other *	0.29	
20/02/2015	Purchase	2.5800	3.74	3.74	3.74	3.70	Other *	(0.04)	
		<u>12,937.7600</u>	<u>15,212.28</u>	<u>15,212.28</u>	<u>15,212.28</u>	<u>18,535.57</u>		<u>2,216.06</u>	<u>1,107.23</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	12,937.7600				
Original Cost	15,212.28	- Indexation Method			
Consideration	18,535.57	- Discounted Method*	2,214.41	1,107.23	3,321.64
Total Tax Deferred^		- Other Method*	1.65		1.65
- Tax Deferred and Tax Exempt	0.00				
- 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)	3,323.29				

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		18,535.57			
Blackrock Profinv Hedglbl Smcap (C)	747/005	12,937.7600		15,212.28		
Taxable Profit/(Loss)	235/005			2,216.06		
Non Taxable Profit/(Loss)	236/005			1,107.23		
Distributions Received	238/005					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components