

COPPABELLA SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 1 JULY 2014

Asset Details

Account Code 778/003
 Asset Velsys Limited
 Date Sold 1 July 2014

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												
30/06/2008	Purchase	5.0000								Other *		
11/09/2008	Purchase	125,000.0000	50,000.00		50,000.00			50,000.00		Other *	(50,000.00)	
07/10/2009	Purchase	65,000.0000	50,028.00		50,028.00			50,028.00		Other *	(50,028.00)	
02/02/2010	Purchase	33,750.0000	22,500.00		22,500.00			22,500.00		Other *	(22,500.00)	
14/04/2011	Purchase	2,222,541.00	26,000.00		26,000.00			26,000.00		Other *	(26,000.00)	
		<u>2,446,296.00</u>	<u>148,528.00</u>		<u>148,528.00</u>			<u>148,528.00</u>			<u>(148,528.00)</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	2,446,296.0000				
Original Cost	148,528.00	- Indexation Method			
Consideration		- Discounted Method			
Total Tax Deferred^		- Other Method*	(148,528.00)		(148,528.00)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	(148,528.00)				

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					
Velsys Limited	778/003	2,446,296.0000		148,528.00		
Taxable Profit/(Loss)	235/008		148,528.00			
Non Taxable Profit/(Loss)	236/008					
Distributions Received	239/003					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components