

**Jodesa Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 AUGUST 2015**

**Asset Details**

Account Code      747/001  
 Asset                Antares Investors Premier Fxd Inc Fd  
 Date Sold          27 August 2015

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
<b>Purchase Transactions</b>												
13/01/2011	Purchase	408.2532	20,000.00	449.18	19,550.82			19,550.82	17,969.38	Other *	(1,581.44)	
31/03/2011	Purchase	5.9932	293.06	6.59	286.47			286.47	263.79	Other *	(22.68)	
30/06/2011	Purchase	15.1908	733.84	16.71	717.13			717.13	668.63	Other *	(48.50)	
30/09/2011	Purchase	3.5100	175.21	3.86	171.35			171.35	154.49	Other *	(16.86)	
31/12/2011	Purchase	5.7900	291.80	6.37	285.43			285.43	254.85	Other *	(30.58)	
30/03/2012	Purchase	3.9300	198.77	4.32	194.45			194.45	172.98	Other *	(21.47)	
30/06/2012	Purchase	24.8800	1,236.50	27.37	1,209.13			1,209.13	1,095.10	Other *	(114.03)	
28/09/2012	Purchase	5.1700	259.79	5.69	254.10			254.10	227.56	Other *	(26.54)	
23/11/2012	Purchase	6.6200	327.17	7.28	319.89			319.89	291.38	Other *	(28.51)	
31/12/2012	Purchase	6.3600	312.31	7.00	305.31			305.31	279.94	Other *	(25.37)	
28/03/2013	Purchase	9.3100	450.48	10.24	440.24			440.24	409.78	Other *	(30.46)	
28/06/2013	Purchase	19.5400	906.97	21.50	885.47			885.47	860.06	Other *	(25.41)	
30/09/2013	Purchase	2.2400	104.60	2.46	102.14			102.14	98.59	Other *	(3.55)	
31/12/2013	Purchase	3.7600	175.45	4.14	171.31			171.31	165.50	Other *	(5.81)	
31/03/2014	Purchase	4.6800	220.60	5.15	215.45			215.45	205.99	Other *	(9.46)	
30/06/2014	Purchase	12.5500	594.76	13.81	580.95			580.95	552.39	Other *	(28.56)	
30/09/2014	Purchase	4.6200	219.12	5.08	214.04			214.04	203.35	Other *	(10.69)	
31/12/2014	Purchase	5.0400	245.12	5.55	239.57			239.57	221.84	Other *	(17.73)	
31/03/2015	Purchase	11.0800	543.35	12.19	531.16			531.16	487.69	Other *	(43.47)	
30/06/2015	Purchase	13.6000	635.91	14.96	620.95			620.95	598.61	Other *	(22.34)	
21/08/2015	Purchase	42.6400	1,876.58		1,876.58			1,876.58	1,876.81	Other *	0.23	
		<u>614.7572</u>	<u>29,801.39</u>	<u>629.45</u>	<u>29,171.94</u>			<u>29,171.94</u>	<u>27,058.71</u>		<u>(2,113.23)</u>	

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
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**Income Transactions**

30/06/2011		733.8400			120.16			
30/06/2012		1,236.5000			141.69			
28/06/2013		906.9700			414.53			
		2,877.3100			676.38			

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	614.7572				
Original Cost	29,801.39	- Indexation Method			
Consideration	27,058.71	- Discounted Method			
Total Tax Deferred^		- Other Method*	(2,113.23)		(2,113.23)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	629.45				
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)	(2,113.23)				

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		27,058.71			
Antares Investors Premier Fxd Inc Fd	747/001	614.7572		29,801.39		
Taxable Profit/(Loss)	235/001		2,113.23			
Non Taxable Profit/(Loss)	236/001					
Distributions Received	238/001		629.45		629.45	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components