

Jodesa Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 JULY 2014

Asset Details

Account Code 747/003
 Asset Antares Elite Opportunities Fund
 Date Sold 15 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												
13/01/2011	Purchase	15,689.9663	20,000.00	16.76	19,983.24			19,983.24	20,379.77	Discounted * Indexation	264.35 396.53	132.18
31/03/2011	Purchase	109.8224	142.22	0.12	142.10			142.10	142.65	Discounted * Indexation	0.37 0.55	0.18
30/06/2011	Purchase	267.6912	326.61	0.29	326.32			326.32	347.71	Discounted * Indexation	14.26 21.39	7.13
30/09/2011	Purchase	190.9700	202.22	0.20	202.02			202.02	248.05	Discounted * Indexation	30.69 46.03	15.34
31/12/2011	Purchase	177.6200	185.63	0.19	185.44			185.44	230.71	Discounted * Indexation	30.18 45.27	15.09
30/03/2012	Purchase	125.7400	141.41	0.13	141.28			141.28	163.32	Discounted * Indexation	14.69 22.04	7.35
30/06/2012	Purchase	30.2900	31.72	0.03	31.69			31.69	39.34	Discounted * Indexation	5.10 7.65	2.55
28/09/2012	Purchase	213.7900	242.22	0.23	241.99			241.99	277.69	Discounted * Indexation	23.80 35.70	11.90
23/11/2012	Purchase	83.4800	94.65	0.09	94.56			94.56	108.43	Discounted * Indexation	9.25 13.87	4.62
31/12/2012	Purchase	60.1700	72.33	0.06	72.27			72.27	78.16	Discounted * Indexation	3.93 5.89	1.96
31/03/2013	Purchase	82.5000	107.71	0.09	107.62			107.62	107.16	Other *	(0.46)	
28/06/2013	Purchase	80.5000	100.66	0.09	100.57			100.57	104.56	Discounted * Indexation	2.66 3.99	1.33
30/09/2013	Purchase	208.1100	285.32	0.22	285.10			285.10	270.31	Other *	(14.79)	
31/12/2013	Purchase	231.9300	319.64	0.25	319.39			319.39	301.25	Other *	(18.14)	
31/03/2014	Purchase	71.8500	99.75	0.08	99.67			99.67	93.33	Other *	(6.34)	

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30/06/2014	Purchase	1,881.6400	2,395.33	2.01	2,393.32		2,393.32	2,444.07	Other *	50.75	
		<u>19,506.0699</u>	<u>24,747.42</u>	<u>20.84</u>	<u>24,726.58</u>		<u>24,726.58</u>	<u>25,336.51</u>		<u>410.30</u>	<u>199.63</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
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Income Transactions

30/06/2011		326.6100	16.11		(0.14)			16.11
30/06/2012		31.7200	1.27					1.27
30/06/2014		2,395.3300	3.46					3.46
		<u>2,753.6600</u>	<u>20.84</u>		<u>(0.14)</u>			<u>20.84</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	19,506.0699				
Original Cost	24,747.42	- Indexation Method			
Consideration	25,336.51	- Discounted Method*	399.28	199.63	598.91
Total Tax Deferred^		- Other Method*	11.02		11.02
- Tax Deferred and Tax Exempt	20.84				
- 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)	609.93				

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		25,336.51			
Antares Elite Opportunities Fund	747/003	19,506.0699		24,747.42		
Taxable Profit/(Loss)	235/003			410.30		
Non Taxable Profit/(Loss)	236/003			199.63		
Distributions Received	238/003		20.84		20.84	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components