

Jodesa Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 1 JULY 2015

Asset Details

Account Code 747/011
 Asset EQT Pimco Global Bond Fund
 Date Sold 1 July 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)*
19/12/2011	Purchase	25,057.6300	25,000.00	764.77	24,235.23			24,235.23	24,396.11	Discounted * Indexation	107.25 160.88	53.63
31/12/2011	Purchase	253.0700	251.51	7.72	243.79			243.79	246.39	Discounted * Indexation	1.73 2.60	0.87
30/03/2012	Purchase	516.5100	519.26	15.76	503.50			503.50	502.87	Other *	(0.63)	
01/07/2012	Purchase	1,319.0000	1,308.70	40.26	1,268.44			1,268.44	1,284.18	Discounted * Indexation	10.49 15.74	5.25
01/10/2012	Purchase	413.2800	420.06	12.61	407.45			407.45	402.37	Other *	(5.08)	
01/01/2013	Purchase	846.1100	854.40	25.82	828.58			828.58	823.77	Other *	(4.81)	
01/04/2013	Purchase	579.5900	580.29	17.69	562.60			562.60	564.29	Discounted * Indexation	1.13 1.69	0.56
30/06/2013	Purchase	147.1900	142.63	4.49	138.14			138.14	143.30	Discounted * Indexation	3.44 5.16	1.72
01/10/2013	Purchase	146.3900	143.10	4.47	138.63			138.63	142.53	Discounted * Indexation	2.60 3.90	1.30
01/01/2014	Purchase	221.2100	215.41	6.75	208.66			208.66	215.37	Discounted * Indexation	4.47 6.71	2.24
01/04/2014	Purchase	912.3100	890.87	27.84	863.03			863.03	888.23	Discounted * Indexation	16.80 25.20	8.40
30/06/2014	Purchase	1,119.8537	1,086.93	34.18	1,052.75			1,052.75	1,090.29	Discounted * Indexation	25.03 37.54	12.51
30/09/2014	Purchase	237.5900	232.74	7.25	225.49			225.49	231.32	Other *	5.83	
31/12/2014	Purchase	483.8000	481.24	14.77	466.47			466.47	471.03	Other *	4.56	
31/03/2015	Purchase	742.4200	744.73	22.66	722.07			722.07	722.82	Other *	0.75	
30/06/2015	Purchase	214.6300	208.98	6.55	202.43			202.43	208.96	Other *	6.53	

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	33,210.5837	33,080.85	1,013.59	32,067.26		32,067.26	32,333.83		180.09	86.48
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^ 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

30/06/2012		1,308.7000	25.50					25.50
30/06/2013		142.6300	988.10					988.10
		1,451.3300	1,013.60					1,013.60

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	33,210.5837				
Original Cost	33,080.85	- Indexation Method			
Consideration	32,333.83	- Discounted Method*	172.94	86.48	259.42
Total Tax Deferred^		- Other Method*	7.15		7.15
- Tax Deferred and Tax Exempt	1,013.59				
- 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)	266.57				

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		32,333.83			
EQT Pimco Global Bond Fund	747/011	33,210.5837		33,080.85		
Taxable Profit/(Loss)	235/012			180.09		
Non Taxable Profit/(Loss)	236/012			86.48		
Distributions Received	238/011		1,013.59		1,013.59	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components