

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

Asset Details

Account Code 747/013
 Asset EQT Pimco Australian 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)*
08/08/2012	Purchase	20,485.5065	20,000.00	36.26	19,963.74			19,963.74	20,161.84	Discounted * Indexation	132.07 198.10	66.03
01/10/2012	Purchase	175.5900	174.78	0.31	174.47			174.47	172.82	Other *	(1.65)	
01/01/2013	Purchase	177.6200	175.79	0.31	175.48			175.48	174.81	Other *	(0.67)	
01/04/2013	Purchase	157.4500	155.17	0.28	154.89			154.89	154.96	Discounted * Indexation	0.05 0.07	0.02
30/06/2013	Purchase	63.1200	62.00	0.11	61.89			61.89	62.12	Discounted * Indexation	0.15 0.23	0.08
01/10/2013	Purchase	105.8200	104.26	0.19	104.07			104.07	104.15	Discounted * Indexation	0.05 0.08	0.03
01/01/2014	Purchase	53.0300	52.32	0.09	52.23			52.23	52.19	Other *	(0.04)	
01/04/2014	Purchase	214.3100	212.08	0.38	211.70			211.70	210.92	Other *	(0.78)	
30/06/2014	Purchase	788.2341	774.44	1.40	773.04			773.04	775.78	Discounted * Indexation	1.83 2.74	0.91
30/09/2014	Purchase	55.7000	55.15	0.10	55.05			55.05	54.82	Other *	(0.23)	
31/12/2014	Purchase	339.2500	343.08	0.60	342.48			342.48	333.89	Other *	(8.59)	
31/03/2015	Purchase	520.5700	529.16	0.92	528.24			528.24	512.34	Other *	(15.90)	
30/06/2015	Purchase	239.1100	235.34	0.42	234.92			234.92	235.33	Other *	0.41	
		<u>23,375.3106</u>	<u>22,873.57</u>	<u>41.37</u>	<u>22,832.20</u>			<u>22,832.20</u>	<u>23,005.97</u>		<u>106.70</u>	<u>67.07</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
------------------	------------------	--------	--------------	--------------	----------	------------	----------	----------------------

Income Transactions

30/06/2013		62.0000	41.38					41.38
------------	--	---------	-------	--	--	--	--	-------

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

Asset Details

Account Code 747/013
 Asset EQT Pimco Australian Bond Fund
 Date Sold 1 July 2015

62.0000	41.38		41.38
---------	-------	--	-------

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	23,375.3106	- Indexation Method			
Original Cost	22,873.57	- Discounted Method*	134.15	67.07	201.22
Consideration	23,005.97	- Other Method*	(27.45)		(27.45)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	41.37				
- 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)	173.77				

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		23,005.97			
EQT Pimco Australian Bond Fund	747/013	23,375.3106		22,873.57		
Taxable Profit/(Loss)	235/014			106.70		
Non Taxable Profit/(Loss)	236/014			67.07		
Distributions Received	238/013		41.37		41.37	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components