

J & D FORTUNASO SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 23 OCTOBER 2014

Asset Details

Account Code 782/001
 Asset SCA Property Group
 Date Sold 23 October 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)*
11/12/2012	Purchase	100.0000	143.97	4.17	139.80			139.80	166.51	Discounted * Indexation	17.81 26.71	8.90
		<u>100.0000</u>	<u>143.97</u>	<u>4.17</u>	<u>139.80</u>			<u>139.80</u>	<u>166.51</u>		<u>17.81</u>	<u>8.90</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
30/06/2014		5.8000	16.68					16.68
		<u>5.8000</u>	<u>16.68</u>					<u>16.68</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	100.0000				
Original Cost	143.97	- Indexation Method			
Consideration	166.51	- Discounted Method*	17.81	8.90	26.71
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	4.17				
- 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)	26.71				

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		166.51			
SCA Property Group	782/001	100.0000		143.97		
Taxable Profit/(Loss)	235/018			17.81		
Non Taxable Profit/(Loss)	236/018			8.90		
Distributions Received	238/001		4.17		4.17	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components