

The Woolcock Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 MARCH 2016

Asset Details

Account Code 747/021
 Asset Onepath OA IP-ING Emerging Coms Ef/Sel
 Date Sold 3 March 2016

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												
28/06/2007	Purchase	6,631.3608	30,000.00	96.97	29,903.03			29,903.03	22,603.00	Other *	(7,300.03)	
28/06/2007	Purchase	141.0814	387.51	2.06	385.45			385.45	480.88	Discounted * Indexation	63.62 95.43	31.81
30/06/2009	Purchase	2,462.9265	7,644.65	36.01	7,608.64			7,608.64	8,394.89	Discounted * Indexation	524.17 786.25	262.08
30/09/2009	Purchase	18.2411	46.15	0.27	45.88			45.88	62.17	Discounted * Indexation	10.86 16.29	5.43
31/12/2009	Purchase	51.5644	135.47	0.75	134.72			134.72	175.76	Discounted * Indexation	27.36 41.04	13.68
31/12/2010	Purchase	36.0984	102.83	0.53	102.30			102.30	123.04	Discounted * Indexation	13.83 20.74	6.91
30/06/2011	Purchase	73.3842	200.18	1.07	199.11			199.11	250.13	Discounted * Indexation	34.01 51.02	17.01
31/12/2011	Purchase	168.5900	436.69	2.47	434.22			434.22	574.64	Discounted * Indexation	93.61 140.42	46.81
30/06/2012	Purchase	12.8400	30.60	0.19	30.41			30.41	43.77	Discounted * Indexation	8.91 13.36	4.45
31/12/2012	Purchase	11.6512	32.67	0.17	32.50			32.50	39.71	Discounted * Indexation	4.81 7.21	2.40
30/06/2013	Purchase	76.5130	172.74	1.12	171.62			171.62	260.79	Discounted * Indexation	59.45 89.17	29.72
17/07/2014	Purchase	20,490.9285	70,000.00	299.63	69,700.37			69,700.37	69,843.35	Discounted * Indexation	95.32 142.98	47.66
		<u>30,175.1795</u>	<u>109,189.49</u>	<u>441.24</u>	<u>108,748.25</u>			<u>108,748.25</u>	<u>102,852.13</u>		<u>(6,364.08)</u>	<u>467.96</u>

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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
Income Transactions								
31/12/2009		135.4700	88.99					88.99
30/06/2011		55.9300	20.84					20.84
30/06/2013		172.7400	39.79					39.79
30/06/2014		95.0000	8.07					8.07
30/06/2015		338.8800	36.22					36.22
07/01/2016		256.4900	247.33					247.33
		1,054.5100	441.24					441.24

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	30,175.1795				
Original Cost	109,189.49	- Indexation Method			
Consideration	102,852.13	- Discounted Method*	935.95	467.96	1,403.91
Total Tax Deferred^		- Other Method*	(7,300.03)		(7,300.03)
- Tax Deferred and Tax Exempt	441.24				
- 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)	(5,896.12)				

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		102,852.13			
Onepath OA IP-ING Emerging Coms Ef/Sel	747/021	30,175.1795		109,189.49		
Taxable Profit/(Loss)	235/021		6,364.08			
Non Taxable Profit/(Loss)	236/021			467.96		
Distributions Received	238/021		441.24		441.24	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components