

**O'SULLIVAN FAMILY SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 24 DECEMBER 2014**

**Asset Details**

Account Code      784/013  
 Asset                Hunter Hall - Value Growth Trust  
 Date Sold           24 December 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)*
03/10/2001	Purchase	4,777.0000	8,659.00		8,659.00			8,659.00	14,623.84	Discounted * Indexation	3,976.56 5,964.84	1,988.28
06/05/2002	Purchase	4,386.0000	10,000.00		10,000.00			10,000.00	13,426.86	Discounted * Indexation	2,284.57 3,426.86	1,142.29
30/06/2002	Purchase	450.0000	881.00		881.00			881.00	1,377.58	Discounted * Indexation	331.05 496.58	165.53
30/06/2002	Purchase	109.0000	207.00		207.00			207.00	333.68	Discounted * Indexation	84.45 126.68	42.23
31/12/2003	Purchase	283.0000	655.00		655.00			655.00	866.35	Discounted * Indexation	140.90 211.35	70.45
31/12/2003	Purchase	173.0000	401.00		401.00			401.00	529.60	Discounted * Indexation	85.73 128.60	42.87
30/06/2004	Purchase	223.0000	512.00		512.00			512.00	682.67	Discounted * Indexation	113.78 170.67	56.89
30/06/2004	Purchase	136.0000	314.00		314.00			314.00	416.34	Discounted * Indexation	68.23 102.34	34.11
31/12/2004	Purchase	283.0000	685.00		685.00			685.00	866.35	Discounted * Indexation	120.90 181.35	60.45
31/12/2004	Purchase	173.0000	419.00		419.00			419.00	529.60	Discounted * Indexation	73.73 110.60	36.87
30/06/2005	Purchase	370.0000	870.00		870.00			870.00	1,132.68	Discounted * Indexation	175.12 262.68	87.56
30/06/2005	Purchase	227.0000	533.00		533.00			533.00	694.92	Discounted * Indexation	107.95 161.92	53.97
19/01/2006	Purchase	865.0000	2,183.00		2,183.00			2,183.00	2,648.02	Discounted * Indexation	310.01 465.02	155.01

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30/06/2006	Purchase	522.8500	1,427.00	1,427.00	1,427.00	1,600.60	Discounted *	115.73	57.87
							Indexation	173.60	
31/12/2006	Purchase	901.9400	2,667.97	2,667.97	2,667.97	2,761.11	Discounted *	62.09	31.05
							Indexation	93.14	
		<u>13,879.7900</u>	<u>30,413.97</u>	<u>30,413.97</u>	<u>30,413.97</u>	<u>42,490.20</u>		<u>8,050.80</u>	<u>4,025.43</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	13,879.7900	- Indexation Method			
Original Cost	30,413.97	- Discounted Method*	8,050.80	4,025.43	12,076.23
Consideration	42,490.20	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- 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)	12,076.23				

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		42,490.20			
Hunter Hall - Value Growth Trust	784/013	13,879.7900		30,413.97		
Taxable Profit/(Loss)	235/013			8,050.80		
Non Taxable Profit/(Loss)	236/013			4,025.43		
Distributions Received	238/013					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components