

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

**Asset Details**

Account Code      784/028  
 Asset                Perpetual's Wholesale Australian Fund  
 Date Sold           24 December 2014

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
06/05/2002	Purchase	8,184.0380	10,704.81	11.52	10,693.29			10,693.29	14,232.28	Discounted * Indexation	2,359.33 3,538.99	1,179.66
30/06/2002	Purchase	263.0000	333.00	0.37	332.63			332.63	457.37	Discounted * Indexation	83.16 124.74	41.58
30/06/2003	Purchase	659.0000	820.00	0.93	819.07			819.07	1,146.02	Discounted * Indexation	217.97 326.95	108.98
31/12/2003	Purchase	280.0000	393.00	0.39	392.61			392.61	486.93	Discounted * Indexation	62.88 94.32	31.44
30/06/2004	Purchase	380.0000	580.00	0.54	579.46			579.46	660.83	Discounted * Indexation	54.25 81.37	27.12
31/12/2004	Purchase	300.0000	544.00	0.42	543.58			543.58	521.71	Other *	(21.87)	
30/06/2005	Purchase	1,281.0000	2,312.00	1.80	2,310.20			2,310.20	2,227.70	Other *	(82.50)	
31/12/2005	Purchase	364.0000	740.00	0.51	739.49			739.49	633.01	Other *	(106.48)	
30/06/2006	Purchase	1,851.9000	3,841.00	2.61	3,838.39			3,838.39	3,220.51	Other *	(617.88)	
01/01/2007	Purchase	344.1200	772.89	0.48	772.41			772.41	598.44	Other *	(173.97)	
		<u>13,907.0580</u>	<u>21,040.70</u>	<u>19.57</u>	<u>21,021.13</u>			<u>21,021.13</u>	<u>24,184.80</u>		<u>1,774.89</u>	<u>1,388.78</u>

<sup>^</sup> 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**

30/06/2007		6,042.8900	10.89					10.89
30/06/2008		755.0500	0.49					0.49
30/06/2010		690.8700	2.88					2.88
30/06/2013		2,379.8900	2.23					2.23

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30/06/2014	6,091.7500	3.09	3.09
	15,960.4500	19.58	19.58

**Disposal Details**

Units Sold	13,907.0580	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	21,040.70	- Indexation Method			
Consideration	24,184.80	- Discounted Method*	2,777.59	1,388.78	4,166.37
Total Tax Deferred^		- Other Method*	(1,002.70)		(1,002.70)
- Tax Deferred and Tax Exempt	19.57				
- 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)	3,163.67				

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		24,184.80			
Perpetual's Wholesale Australian Fund	784/028	13,907.0580		21,040.70		
Taxable Profit/(Loss)	235/028			1,774.89		
Non Taxable Profit/(Loss)	236/028			1,388.78		
Distributions Received	238/028		19.57		19.57	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components