

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

Asset Details

Account Code 784/030
 Asset Perpetual's Wholesale Smaller Companies Fund
 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)*
06/05/2002	Purchase	1,580.0240	2,766.62	10.21	2,756.41			2,756.41	1,917.89	Other *	(838.52)	
30/06/2002	Purchase	538.0000	889.00	3.48	885.52			885.52	653.04	Other *	(232.48)	
30/06/2003	Purchase	600.0000	1,016.00	3.88	1,012.12			1,012.12	728.30	Other *	(283.82)	
31/12/2003	Purchase	254.0000	509.00	1.64	507.36			507.36	308.31	Other *	(199.05)	
30/06/2004	Purchase	2,252.0000	4,227.00	14.55	4,212.45			4,212.45	2,733.56	Other *	(1,478.89)	
31/12/2004	Purchase	258.0000	602.00	1.67	600.33			600.33	313.17	Other *	(287.16)	
30/06/2005	Purchase	3,957.0000	6,971.00	25.56	6,945.44			6,945.44	4,803.15	Other *	(2,142.29)	
31/12/2005	Purchase	445.0000	849.00	2.87	846.13			846.13	540.16	Other *	(305.97)	
30/06/2006	Purchase	4,310.2220	7,329.00	27.85	7,301.15			7,301.15	5,231.90	Other *	(2,069.25)	
01/01/2007	Purchase	374.2800	773.26	2.42	770.84			770.84	454.31	Other *	(316.53)	
		<u>14,568.5260</u>	<u>25,931.88</u>	<u>94.13</u>	<u>25,837.75</u>			<u>25,837.75</u>	<u>17,683.79</u>		<u>(8,153.96)</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
30/06/2007		16,990.2000	8.51					8.51
30/06/2008		4,535.1400	16.73					16.73
30/06/2009		506.7100	44.69					44.69
30/06/2010		367.5600	8.55					8.55
30/06/2011		1,282.5300	11.80					11.80
30/06/2014		3,810.6500	3.84					3.84
		<u>27,492.7900</u>	<u>94.12</u>					<u>94.12</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	14,568.5260	- Indexation Method			
Original Cost	25,931.88	- Discounted Method			
Consideration	17,683.79	- Other Method*	(8,153.96)		(8,153.96)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	94.13				
- 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)	(8,153.96)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		17,683.79			
Perpetual's Wholesale Smaller Companies Fund	784/030	14,568.5260		25,931.88		
Taxable Profit/(Loss)	235/030		8,153.96			
Non Taxable Profit/(Loss)	236/030					
Distributions Received	238/030		94.13		94.13	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components