

O'SULLIVAN FAMILY SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 31 DECEMBER 2014

Asset Details

Account Code 784/039
 Asset Sandhurst Bmf - Sandhurst Industrial Share Fund
 Date Sold 31 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)*
20/11/2002	Purchase	3,455.0000	5,000.00	139.13	4,860.87			4,860.87	6,964.14	Discounted * Indexation	1,402.18 2,103.27	701.09
30/06/2003	Purchase	140.0000	203.00	5.64	197.36			197.36	282.19	Discounted * Indexation	56.55 84.83	28.28
31/12/2003	Purchase	54.0000	87.00	2.17	84.83			84.83	108.85	Discounted * Indexation	16.01 24.02	8.01
30/06/2004	Purchase	117.0000	194.00	4.71	189.29			189.29	235.83	Discounted * Indexation	31.03 46.54	15.51
31/12/2004	Purchase	64.0000	119.00	2.58	116.42			116.42	129.00	Discounted * Indexation	8.39 12.58	4.19
30/06/2005	Purchase	300.0000	530.00	12.08	517.92			517.92	604.70	Discounted * Indexation	57.85 86.78	28.93
31/12/2005	Purchase	87.0000	160.00	3.50	156.50			156.50	175.36	Discounted * Indexation	12.57 18.86	6.29
30/06/2006	Purchase	329.1933	572.00	13.26	558.74			558.74	663.54	Discounted * Indexation	69.87 104.80	34.93
31/12/2006	Purchase	100.1317	199.12	4.03	195.09			195.09	201.83	Discounted * Indexation	4.49 6.74	2.25
		<u>4,646.3250</u>	<u>7,064.12</u>	<u>187.10</u>	<u>6,877.02</u>			<u>6,877.02</u>	<u>9,365.44</u>		<u>1,658.94</u>	<u>829.48</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
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Income Transactions

31/12/2006		199.1200	66.19					66.19
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30/06/2008	697.0900	49.84	49.84
30/06/2009	72.4900	29.27	29.27
30/06/2010	60.6100	14.07	14.07
30/06/2011	68.1100	9.88	9.88
30/06/2012	59.3100	11.39	11.39
30/06/2013	45.5100	1.77	1.77
30/06/2014	192.7300	4.69	4.69
	1,394.9700	187.10	187.10

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	4,646.3250	- Indexation Method			
Original Cost	7,064.12	- Discounted Method*	1,658.94	829.48	2,488.42
Consideration	9,365.44	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	187.10				
- 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)	2,488.42				

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		9,365.44			
Sandhurst Bmf - Sandhurst Industrial Share Fund	784/039	4,646.3250		7,064.12		
Taxable Profit/(Loss)	235/039			1,658.94		
Non Taxable Profit/(Loss)	236/039			829.48		
Distributions Received	238/039		187.10		187.10	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components