

O'SULLIVAN FAMILY SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 DECEMBER 2014

Asset Details

Account Code 784/051
 Asset Aberdeen China Opportunities Fund
 Date Sold 29 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)*
11/05/2009	Purchase	18,759.9600	20,000.00		20,000.00			20,000.00	23,284.87	Discounted * Indexation	2,189.91 3,284.87	1,094.96
30/06/2009	Purchase	359.9300	394.35		394.35			394.35	446.75	Discounted * Indexation	34.93 52.40	17.47
30/06/2010	Purchase	531.9700	663.74		663.74			663.74	660.28	Other *	(3.46)	
30/06/2011	Purchase	1,488.9122	1,698.54		1,698.54			1,698.54	1,848.04	Discounted * Indexation	99.67 149.50	49.83
30/09/2011	Purchase	154.3280	170.21		170.21			170.21	191.55	Discounted * Indexation	14.23 21.34	7.11
29/06/2012	Purchase	655.0100	690.45		690.45			690.45	813.00	Discounted * Indexation	81.70 122.55	40.85
30/06/2013	Purchase	209.3100	252.90		252.90			252.90	259.80	Discounted * Indexation	4.60 6.90	2.30
30/06/2014	Purchase	1,908.5800	2,165.10		2,165.10			2,165.10	2,368.93	Other *	203.83	
		<u>24,068.0002</u>	<u>26,035.29</u>		<u>26,035.29</u>			<u>26,035.29</u>	<u>29,873.22</u>		<u>2,625.41</u>	<u>1,212.52</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	24,068.0002	- Indexation Method			
Original Cost	26,035.29	- Discounted Method*	2,425.04	1,212.52	3,637.56
Consideration	29,873.22	- Other Method*	200.37		200.37
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)	3,837.93				

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		29,873.22			
Aberdeen China Opportunities Fund	784/051	24,068.0002		26,035.29		
Taxable Profit/(Loss)	235/057			2,625.41		
Non Taxable Profit/(Loss)	236/057			1,212.52		
Distributions Received	238/055					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components