

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

Asset Details

Account Code 784/056
 Asset Ing Oa Ip-Emerging Companies
 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)*
01/12/2009	Purchase	7,614.8164	20,000.00	123.32	19,876.68			19,876.68	24,446.61	Discounted * Indexation	3,046.62 4,569.93	1,523.31
31/12/2009	Purchase	42.4338	111.48	0.69	110.79			110.79	136.23	Discounted * Indexation	16.96 25.44	8.48
01/01/2011	Purchase	29.7058	84.62	0.48	84.14			84.14	95.37	Discounted * Indexation	7.49 11.23	3.74
01/07/2011	Purchase	60.3915	164.73	0.98	163.75			163.75	193.88	Discounted * Indexation	20.09 30.13	10.04
31/12/2011	Purchase	148.6084	359.35	2.41	356.94			356.94	477.09	Discounted * Indexation	80.10 120.15	40.05
01/07/2012	Purchase	10.5683	25.18	0.17	25.01			25.01	33.93	Discounted * Indexation	5.95 8.92	2.97
31/12/2012	Purchase	9.5899	26.89	0.16	26.73			26.73	30.79	Discounted * Indexation	2.71 4.06	1.35
01/07/2013	Purchase	53.0849	142.14	0.86	141.28			141.28	170.42	Discounted * Indexation	19.43 29.14	9.71
01/01/2014	Purchase	19.1697	61.32	0.31	61.01			61.01	61.54	Other *	0.53	
01/07/2014	Purchase	24.7685	78.37	0.40	77.97			77.97	79.52	Other *	1.55	
		<u>8,013.1372</u>	<u>21,054.08</u>	<u>129.78</u>	<u>20,924.30</u>			<u>20,924.30</u>	<u>25,725.38</u>		<u>3,201.43</u>	<u>1,599.65</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
------------------	------------------	--------	--------------	--------------	----------	------------	----------	----------------------

Income Transactions

31/12/2009		111.4800	73.23					73.23
------------	--	----------	-------	--	--	--	--	-------

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

Asset Details

Account Code 784/056
 Asset Ing Oa Ip-Emerging Companies
 Date Sold 24 December 2014

30/06/2011	164.7300	17.15		17.15
30/06/2013	142.1400	32.74		32.74
30/06/2014	78.3700	6.65		6.65
	496.7200	129.77		129.77
	496.7200	129.77		129.77

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

Asset Details

Account Code 784/056
 Asset Ing Oa Ip-Emerging Companies
 Date Sold 24 December 2014

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	8,013.1372	- Indexation Method			
Original Cost	21,054.08	- Discounted Method*	3,199.35	1,599.65	4,799.00
Consideration	25,725.38	- Other Method*	2.08		2.08
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	129.78				
- 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)	4,801.08				

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		25,725.38			
Ing Oa Ip-Emerging Companies	784/056	8,013.1372		21,054.08		
Taxable Profit/(Loss)	235/063			3,201.43		
Non Taxable Profit/(Loss)	236/063			1,599.65		
Distributions Received	238/061		129.78		129.78	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components