

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 NOVEMBER 2013

Asset Details

Account Code 747/009
 Asset BlackRock Australian Share
 Date Sold 6 November 2013

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)*
Purchase Transactions												
20/04/2001	Purchase	7,868.7493	20,000.00	185.92	19,814.08			19,814.08	15,503.95	Other *	(4,310.13)	
30/06/2009	Purchase	10,690.5796	29,893.63	252.60	29,641.03			29,641.03	21,063.88	Other *	(8,577.15)	
30/09/2009	Purchase	113.6766	260.40	2.69	257.71			257.71	223.98	Other *	(33.73)	
31/12/2009	Purchase	134.3595	313.49	3.17	310.32			310.32	264.73	Other *	(45.59)	
31/03/2010	Purchase	15.8605	37.61	0.37	37.24			37.24	31.25	Other *	(5.99)	
30/06/2010	Purchase	111.2318	225.88	2.63	223.25			223.25	219.16	Other *	(4.09)	
30/09/2010	Purchase	74.5749	162.47	1.76	160.71			160.71	146.94	Other *	(13.77)	
31/12/2010	Purchase	64.1769	143.35	1.51	141.84			141.84	126.45	Other *	(15.39)	
31/03/2011	Purchase	37.8373	85.18	0.89	84.29			84.29	74.55	Other *	(9.74)	
30/06/2011	Purchase	135.4902	289.16	3.20	285.96			285.96	266.96	Other *	(19.00)	
03/10/2011	Purchase	71.8900	133.81	0.88	132.93			132.93	141.65	Discounted * Indexation	5.81 8.72	2.91
03/01/2012	Purchase	76.9900	144.88	0.94	143.94			143.94	151.70	Discounted * Indexation	5.17 7.76	2.59
02/04/2012	Purchase	94.8200	193.94	2.24	191.70			191.70	186.83	Other *	(4.87)	
30/06/2012	Purchase	3,435.5700	5,598.03	41.94	5,556.09			5,556.09	6,769.18	Discounted * Indexation	808.73 1,213.09	404.36
30/09/2012	Purchase	52.4200	91.70	0.64	91.06			91.06	103.28	Discounted * Indexation	8.15 12.22	4.07
31/12/2012	Purchase	49.1400	91.90	0.60	91.30			91.30	96.82	Other *	5.52	
31/03/2013	Purchase	92.5200	184.68	2.19	182.49			182.49	182.29	Other *	(0.20)	
30/06/2013	Purchase	2,871.4000	4,953.42	35.05	4,918.37			4,918.37	5,657.58	Other *	739.21	
30/09/2013	Purchase	27.0100	51.98	0.33	51.65			51.65	53.22	Other *	1.57	
		<u>26,018.2966</u>	<u>62,855.51</u>	<u>539.55</u>	<u>62,315.96</u>			<u>62,315.96</u>	<u>51,264.40</u>		<u>(11,465.49)</u>	<u>413.93</u>

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^ 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

			56.00					56.00
31/03/2010		37.6100	228.78					228.78
30/06/2011		289.1600	20.07					20.07
30/06/2012		5,598.0300	6.78		65.87			6.78
30/06/2013		4,953.4200	5.99		231.27			5.99
		<u>10,878.2200</u>	<u>317.62</u>		<u>297.14</u>			<u>317.62</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	26,018.2966	- Indexation Method			
Original Cost	62,855.51	- Discounted Method*	827.86	413.93	1,241.79
Consideration	51,264.40	- Other Method*	(12,293.35)		(12,293.35)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	317.62				
- Tax Free	221.93				
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)	(11,051.56)				

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		51,264.40			
BlackRock Australian Share	747/009	26,018.2966		62,855.51		
Taxable Profit/(Loss)	235/009		11,465.49			
Non Taxable Profit/(Loss)	236/009			413.93		
Distributions Received	238/009		539.55		539.55	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components