

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 NOVEMBER 2013

Asset Details

Account Code 747/027
 Asset Invesco W Global Matrix Hedged
 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												
18/06/2007	Purchase	51,741.9800	30,000.00		30,000.00			30,000.00	23,211.45	Other *	(6,788.55)	
30/06/2009	Purchase	13,957.7232	5,789.13		5,789.13			5,789.13	6,261.44	Discounted * Indexation	314.87 472.31	157.44
		<u>65,699.7032</u>	<u>35,789.13</u>		<u>35,789.13</u>			<u>35,789.13</u>	<u>29,472.89</u>		<u>(6,473.68)</u>	<u>157.44</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	65,699.7032	- Indexation Method			
Original Cost	35,789.13	- Discounted Method*	314.87	157.44	472.31
Consideration	29,472.89	- Other Method*	(6,788.55)		(6,788.55)
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)	(6,316.24)				

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		29,472.89			
Invesco W Global Matrix Hedged	747/027	65,699.7032		35,789.13		
Taxable Profit/(Loss)	235/027		6,473.68			
Non Taxable Profit/(Loss)	236/027			157.44		
Distributions Received	238/027					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components