

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 MAY 2015

**Asset Details**

Account Code 747/036  
 Asset Arena Diversified Property  
 Date Sold 6 May 2015

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
20/06/2007	Purchase	14,388.4892	20,000.00	2,111.83	17,888.17			17,888.17		Other *	(17,888.17)	
20/06/2007	Purchase	575.5396	800.00	84.47	715.53			715.53		Other *	(715.53)	
30/06/2009	Purchase	1,418.5219	1,844.42	208.20	1,636.22			1,636.22		Other *	(1,636.22)	
		<u>16,382.5507</u>	<u>22,644.42</u>	<u>2,404.50</u>	<u>20,239.92</u>			<u>20,239.92</u>			<u>(20,239.92)</u>	

<sup>^</sup> 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
			1,844.00					1,844.00
30/06/2013		24.3800	101.78					101.78
30/06/2014		27.8500	458.72					458.72
		<u>52.2300</u>	<u>2,404.50</u>					<u>2,404.50</u>

**Rickard SF**

**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 MAY 2015**

**Asset Details**

Account Code      747/036  
 Asset              Arena Diversified Property  
 Date Sold         6 May 2015

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	16,382.5507				
Original Cost	22,644.42	- Indexation Method			
Consideration		- Discounted Method			
Total Tax Deferred^		- Other Method*	(20,239.92)		(20,239.92)
- Tax Deferred and Tax Exempt	2,404.50				
- 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)	(20,239.92)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491					
Arena Diversified Property	747/036	16,382.5507		22,644.42		
Taxable Profit/(Loss)	235/036		20,239.92			
Non Taxable Profit/(Loss)	236/036					
Distributions Received	238/036		2,404.50		2,404.50	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components