

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 31 OCTOBER 2013

Asset Details

Account Code 747/054
 Asset Antares Prof Selection Hi Growth Sh Fd
 Date Sold 31 October 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)*
13/07/2011	Purchase	11,571.2222	12,170.61	12.15	12,158.46			12,158.46	14,548.49	Discounted * Indexation	1,593.35 2,390.03	796.68
28/03/2013	Purchase	734.0000	899.96	0.77	899.19			899.19	922.86	Other *	23.67	
30/06/2013	Purchase	3,134.8900	3,572.77	3.29	3,569.48			3,569.48	3,941.50	Other *	372.02	
30/09/2013	Purchase	746.1600	910.60	0.78	909.82			909.82	938.15	Other *	28.33	
		<u>16,186.2722</u>	<u>17,553.94</u>	<u>16.99</u>	<u>17,536.95</u>			<u>17,536.95</u>	<u>20,351.00</u>		<u>2,017.37</u>	<u>796.68</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
30/06/2013		3,572.7700	60.74		0.93			60.74
		<u>3,572.7700</u>	<u>60.74</u>		<u>0.93</u>			<u>60.74</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	16,186.2722				
Original Cost	17,553.94	- Indexation Method			
Consideration	20,351.00	- Discounted Method*	1,593.35	796.68	2,390.03
Total Tax Deferred^		- Other Method*	424.02		424.02
- Tax Deferred and Tax Exempt	16.99				
- 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)	2,814.05				

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		20,351.00			
Antares Prof Selection Hi Growth Sh Fd	747/054	16,186.2722		17,553.94		
Taxable Profit/(Loss)	235/067			2,017.37		
Non Taxable Profit/(Loss)	236/067			796.68		
Distributions Received	238/055		16.99		16.99	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components