

Rickard SF

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 NOVEMBER 2013

Asset Details

Account Code 747/056
 Asset Invesco Ws Aust Small Comps R Class
 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)* |
|------------------|------------------|--------------------|------------------|-------------------------------|--------------------|--------------|----------|------------------|------------------|---------|------------------------|----------------------------|
| 14/03/2013 | Purchase | 21,565.7210 | 59,284.75 | | 59,284.75 | | | 59,284.75 | 62,648.42 | Other * | 3,363.67 | |
| 30/06/2013 | Purchase | 588.3170 | 1,367.66 | | 1,367.66 | | | 1,367.66 | 1,709.06 | Other * | 341.40 | |
| | | <u>22,154.0380</u> | <u>60,652.41</u> | | <u>60,652.41</u> | | | <u>60,652.41</u> | <u>64,357.48</u> | | <u>3,705.07</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 | | 1,367.6600 | | | 71.80 | | | |
| | | <u>1,367.6600</u> | | | <u>71.80</u> | | | |

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PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 NOVEMBER 2013

Asset Details

Account Code 747/056
 Asset Invesco Ws Aust Small Comps R Class
 Date Sold 6 November 2013

Disposal Details

| | | Profit/(Loss) Summary | <u>Taxable</u> | <u>Non Taxable</u> | <u>Total</u> |
|---------------------------------|-------------|---|----------------|--------------------|--------------|
| Units Sold | 22,154.0380 | | | | |
| Original Cost | 60,652.41 | - Indexation Method | | | |
| Consideration | 64,357.48 | - Discounted Method | | | |
| Total Tax Deferred [^] | | - Other Method* | 3,705.07 | | 3,705.07 |
| - 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) | 3,705.07 | | | | |

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 | | 64,357.48 | | | |
| Invesco Ws Aust Small Comps R Class | 747/056 | 22,154.0380 | | 60,652.41 | | |
| Taxable Profit/(Loss) | 235/071 | | | 3,705.07 | | |
| Non Taxable Profit/(Loss) | 236/071 | | | | | |
| Distributions Received | 238/057 | | | | | |

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components