

**Denovan Family Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 FEBRUARY 2009**

**Asset Details**

Account Code      747/001  
 Asset              Series 4 Om-Ip 220 Limited (Allocated Investment)  
 Date Sold         9 February 2009

**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)*
30/06/2005	Purchase	12,000.0000	12,000.00		12,000.00			12,000.00	37,927.20	Discounted * Indexation	17,284.80 25,927.20	8,642.40
		<u>12,000.0000</u>	<u>12,000.00</u>		<u>12,000.00</u>			<u>12,000.00</u>	<u>37,927.20</u>		<u>17,284.80</u>	<u>8,642.40</u>

**Purchase Transactions**

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**Denovan Family Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 FEBRUARY 2009**

**Asset Details**

Account Code      747/001  
 Asset                Series 4 Om-Ip 220 Limited (Allocated Investment)  
 Date Sold            9 February 2009

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	12,000.0000				
Original Cost	12,000.00	- Indexation Method			
Consideration	37,927.20	- Discounted Method*	17,284.80	8,642.40	25,927.20
Total Tax Deferred^		- Other Method			
- 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)	25,927.20				

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		37,927.20			
Series 4 Om-Ip 220 Limited (Allocated Investment)	747/001	12,000.0000		12,000.00		
Taxable Profit/(Loss)	235/002			17,284.80		
Non Taxable Profit/(Loss)	236/002			8,642.40		
Distributions Received	238/002					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components