

THE BEECHAM FAMILY SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 JANUARY 2012

Asset Details

Account Code 782/002
 Asset Prime Value Growth Fund
 Date Sold 27 January 2012

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)*
06/07/2006	Purchase	19,478.7500	50,000.00		50,000.00			50,000.00	51,207.68	Discounted * Indexation	805.12 1,207.68	402.56
31/12/2006	Purchase	501.2200	1,402.47		1,402.47			1,402.47	1,317.66	Other *	(84.81)	
30/06/2007	Purchase	509.4600	1,601.19		1,601.19			1,601.19	1,339.32	Other *	(261.87)	
31/12/2007	Purchase	524.9500	1,717.01		1,717.01			1,717.01	1,380.04	Other *	(336.97)	
30/06/2008	Purchase	270.8200	798.54		798.54			798.54	711.96	Other *	(86.58)	
31/12/2008	Purchase	413.8800	898.24		898.24			898.24	1,088.05	Discounted * Indexation	126.54 189.81	63.27
30/06/2009	Purchase	195.6800	462.20		462.20			462.20	514.42	Discounted * Indexation	34.81 52.22	17.41
30/06/2010	Purchase	389.1400	1,052.29		1,052.29			1,052.29	1,023.01	Other *	(29.28)	
31/12/2010	Purchase	227.6600	646.23		646.23			646.23	598.50	Other *	(47.73)	
30/06/2011	Purchase	256.2200	711.37		711.37			711.37	673.58	Other *	(37.79)	
31/12/2011	Purchase	547.5100	1,379.73		1,379.73			1,379.73	1,439.35	Other *	59.62	
		<u>23,315.2900</u>	<u>60,669.27</u>		<u>60,669.27</u>			<u>60,669.27</u>	<u>61,293.57</u>		<u>141.06</u>	<u>483.24</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	23,315.2900	- Indexation Method			
Original Cost	60,669.27	- Discounted Method*	966.47	483.24	1,449.71
Consideration	61,293.57	- Other Method*	(825.41)		(825.41)
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)	624.30				

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		61,293.57			
Prime Value Growth Fund	782/002	23,315.2900		60,669.27		
Taxable Profit/(Loss)	235/014			141.06		
Non Taxable Profit/(Loss)	236/014			483.24		
Distributions Received	238/003					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components