

Modern Floorcovering Service Pty Ltd Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 26 JUNE 2015

Asset Details

Account Code 776/009
 Asset Commonwealth Bank of Australia
 Date Sold 26 June 2015

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)*
13/08/1996	Purchase	733.0000	7,399.27		7,399.27	66.90	68.70	7,399.27	62,940.49	Discounted * Indexation	37,027.48 55,341.44	18,513.74 199.78
08/10/2003	Purchase	22.0000	616.66		616.66			616.66	1,889.07	Discounted * Indexation	848.27 1,272.41	424.14
30/03/2004	Purchase	19.0000	600.59		600.59			600.59	1,631.47	Discounted * Indexation	687.25 1,030.88	343.63
25/06/2004	Purchase	150.0000	4,704.00		4,704.00			4,704.00	12,880.05	Discounted * Indexation	5,450.70 8,176.05	2,725.35
24/09/2004	Purchase	31.0000	934.34		934.34			934.34	2,661.88	Discounted * Indexation	1,151.69 1,727.54	575.85
31/03/2005	Purchase	23.0000	825.70		825.70			825.70	1,974.94	Discounted * Indexation	766.16 1,149.24	383.08
23/09/2005	Purchase	29.0000	1,078.51		1,078.51			1,078.51	2,490.14	Discounted * Indexation	941.09 1,411.63	470.54
05/04/2006	Purchase	22.0000	965.58		965.58			965.58	1,889.07	Discounted * Indexation	615.66 923.49	307.83
05/10/2006	Purchase	29.0000	1,311.96		1,311.96			1,311.96	2,490.14	Discounted * Indexation	785.45 1,178.18	392.73
05/04/2007	Purchase	23.0000	1,150.46		1,150.46			1,150.46	1,974.94	Discounted * Indexation	549.65 824.48	274.83
10/04/2007	Purchase	200.0000	10,278.27		10,278.27			10,278.27	17,173.40	Discounted * Indexation	4,596.75 6,895.13	2,298.38
05/10/2007	Purchase	29.0000	1,589.20		1,589.20			1,589.20	2,490.14	Discounted * Indexation	600.63 900.94	300.31
05/10/2007	Purchase	5.0000	274.00		274.00			274.00	429.33	Discounted * Indexation	103.55 155.33	51.78

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02/04/2008	Purchase	6.0000	236.64	236.64	236.64	515.20	Discounted *	185.71	92.85
							Indexation	278.56	
02/04/2008	Purchase	32.0000	1,262.08	1,262.08	1,262.08	2,747.74	Discounted *	990.44	495.22
							Indexation	1,485.66	
01/10/2008	Purchase	41.0000	1,738.81	1,738.81	1,738.81	3,520.55	Discounted *	1,187.83	593.91
							Indexation	1,781.74	
01/10/2008	Purchase	8.0000	339.28	339.28	339.28	686.94	Discounted *	231.77	115.89
							Indexation	347.66	
09/03/2009	Purchase	193.0000	5,000.00	5,000.00	5,000.00	16,572.33	Discounted *	7,714.89	3,857.44
							Indexation	11,572.33	
23/03/2009	Purchase	48.0000	1,365.60	1,365.60	1,365.60	4,121.61	Discounted *	1,837.34	918.67
							Indexation	2,756.01	
23/03/2009	Purchase	8.0000	227.60	227.60	227.60	686.94	Discounted *	306.23	153.11
							Indexation	459.34	
01/10/2009	Purchase	6.0000	266.88	266.88	266.88	515.20	Discounted *	165.55	82.77
							Indexation	248.32	
01/10/2009	Purchase	37.0000	1,645.76	1,645.76	1,645.76	3,177.08	Discounted *	1,020.88	510.44
							Indexation	1,531.32	
01/04/2010	Purchase	38.0000	2,035.28	2,035.28	2,035.28	3,262.95	Discounted *	818.45	409.22
							Indexation	1,227.67	
01/10/2010	Purchase	57.0000	2,949.75	2,949.75	2,949.75	4,894.42	Discounted *	1,296.45	648.22
							Indexation	1,944.67	
01/04/2011	Purchase	44.0000	2,328.48	2,328.48	2,328.48	3,778.15	Discounted *	966.45	483.22
							Indexation	1,449.67	
06/10/2011	Purchase	73.0000	3,446.04	3,446.04	3,446.04	6,268.29	Discounted *	1,881.50	940.75
							Indexation	2,822.25	
		<u>1,906.0000</u>	<u>54,570.74</u>	<u>54,570.74</u>	<u>54,570.74</u>	<u>163,662.46</u>		<u>72,727.82</u>	<u>36,363.90</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	1,906.0000				
Original Cost	54,570.74	- Indexation Method			
Consideration	163,662.46	- Discounted Method*	72,727.82	36,363.90	109,091.72
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)	109,091.72				

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		163,662.46			
Commonwealth Bank of Australia	776/009	1,906.0000		54,570.74		
Taxable Profit/(Loss)	235/009			72,727.82		
Non Taxable Profit/(Loss)	236/009			36,363.90		
Distributions Received	239/009					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components