

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

**Asset Details**

Account Code      776/014  
 Asset                National Australia Bank Limited  
 Date Sold          26 June 2015

**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)*
20/05/2008	Purchase	500.0000	16,894.60		16,894.60			16,894.60	16,974.14	Discounted * Indexation	53.03 79.54	26.51
17/12/2008	Purchase	26.0000	484.64		484.64			484.64	882.65	Discounted * Indexation	265.34 398.01	132.67
19/12/2008	Purchase	501.0000	10,000.00		10,000.00			10,000.00	17,008.07	Discounted * Indexation	4,672.05 7,008.07	2,336.02
09/07/2009	Purchase	35.0000	746.20		746.20			746.20	1,188.19	Discounted * Indexation	294.66 441.99	147.33
13/08/2009	Purchase	68.0000	1,462.00		1,462.00			1,462.00	2,308.48	Discounted * Indexation	564.32 846.48	282.16
17/12/2009	Purchase	29.0000	804.46		804.46			804.46	984.50	Discounted * Indexation	120.03 180.04	60.01
08/07/2010	Purchase	35.0000	876.05		876.05			876.05	1,188.19	Discounted * Indexation	208.09 312.14	104.05
17/12/2010	Purchase	40.0000	931.60		931.60			931.60	1,357.93	Discounted * Indexation	284.22 426.33	142.11
06/07/2011	Purchase	43.0000	1,036.56		1,036.56			1,036.56	1,459.77	Discounted * Indexation	282.14 423.21	141.07
19/12/2011	Purchase	50.0000	1,123.76		1,123.76			1,123.76	1,697.41	Discounted * Indexation	382.43 573.65	191.22
		<u>1,327.0000</u>	<u>34,359.87</u>		<u>34,359.87</u>			<u>34,359.87</u>	<u>45,049.33</u>		<u>7,126.31</u>	<u>3,563.15</u>

<sup>^</sup> 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	1,327.0000				
Original Cost	34,359.87	- Indexation Method			
Consideration	45,049.33	- Discounted Method*	7,126.31	3,563.15	10,689.46
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)	10,689.46				

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		45,049.33			
National Australia Bank Limited	776/014	1,327.0000		34,359.87		
Taxable Profit/(Loss)	235/014			7,126.31		
Non Taxable Profit/(Loss)	236/014			3,563.15		
Distributions Received	239/014					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components