

**THE DAVIDSON SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 10 AUGUST 2011**

**Asset Details**

Account Code      747/002  
 Asset                Hunter Hall - Value Growth Trust  
 Date Sold          10 August 2011

**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)*
01/07/2009	Purchase	6,442.6300	12,000.00		12,000.00			12,000.00	12,725.83	Discounted * Indexation	483.89 725.83	241.94
30/09/2009	Purchase	3,393.0500	7,500.00		7,500.00			7,500.00	6,702.14	Other *	(797.86)	
		<u>9,835.6800</u>	<u>19,500.00</u>		<u>19,500.00</u>			<u>19,500.00</u>	<u>19,427.97</u>		<u>(313.97)</u>	<u>241.94</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	9,835.6800	- Indexation Method			
Original Cost	19,500.00	- Discounted Method*	483.89	241.94	725.83
Consideration	19,427.97	- Other Method*	(797.86)		(797.86)
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)	(72.03)				

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		19,427.97			
Hunter Hall - Value Growth Trust	747/002	9,835.6800		19,500.00		
Taxable Profit/(Loss)	235/402		313.97			
Non Taxable Profit/(Loss)	236/018			241.94		
Distributions Received	238/002					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components