

THE DAVIDSON SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 JUNE 2014

Asset Details

Account Code 782/001
 Asset WDC - Westfield Group - Ordinary/Units Fully Paid Stapled Securities
 Date Sold 28 June 2014

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)*
06/10/2009	Purchase	715.0000	9,984.15	268.01	9,716.14			9,716.14	7,960.33	Other *	(1,755.81)	
21/12/2009	Purchase	625.0000	7,510.00	234.27	7,275.73			7,275.73	6,958.33	Other *	(317.40)	
20/01/2011	Purchase	370.0000	3,574.20	144.29	3,429.91			3,429.91	4,119.33	Discounted * Indexation	459.61 689.42	229.81
22/03/2011	Purchase	620.0000	5,760.66	241.79	5,518.87			5,518.87	6,902.66	Discounted * Indexation	922.53 1,383.79	461.26
		<u>2,330.0000</u>	<u>26,829.01</u>	<u>888.36</u>	<u>25,940.65</u>			<u>25,940.65</u>	<u>25,940.65</u>		<u>(691.07)</u>	<u>691.07</u>

[^] Tax adjustments include deferred tax and tax free components.

* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
26/02/2010		629.8000	495.10					495.10
31/08/2010		428.8000	272.48					272.48
20/01/2011		(320.9500)	(320.95)					(320.95)
20/01/2011		(280.5500)	(280.55)					(280.55)
28/02/2011		539.6700	294.02					294.02
31/08/2011		676.3900	275.42					275.42
29/02/2012		676.3800	275.42					275.42
31/08/2012		691.7600	0.31		(12.92)			0.31
28/02/2013		691.7500	0.08		(22.38)			0.08
21/03/2013		(102.6700)	(102.67)					(102.67)
		<u>3,630.3800</u>	<u>908.66</u>		<u>(35.30)</u>			<u>908.66</u>

THE DAVIDSON SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 JUNE 2014

Asset Details

Account Code 782/001
 Asset WDC - Westfield Group - Ordinary/Units Fully Paid Stapled Securities
 Date Sold 28 June 2014

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	2,330.0000				
Original Cost	26,829.01	- Indexation Method			
Consideration	25,940.65	- Discounted Method*	1,382.14	691.07	2,073.21
Total Tax Deferred^		- Other Method*	(2,073.21)		(2,073.21)
- Tax Deferred and Tax Exempt	908.66				
- Tax Free	(20.30)				
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)	0.00				

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		25,940.65			
WDC - Westfield Group - Ordinary/Units Fully Paid Stapled Securities	782/001	2,330.0000		26,829.01		
Taxable Profit/(Loss)	235/031		691.07			
Non Taxable Profit/(Loss)	236/031			691.07		
Distributions Received	238/006		888.36		888.36	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components