

**THE DAVIDSON SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 21 JANUARY 2013**

**Asset Details**

Account Code      782/006  
 Asset                IOF - Investa Office Fund - Stapled Securities  
 Date Sold           21 January 2013

**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)*
24/08/2012	Purchase	5,150.0000	15,045.00	27.31	15,017.69			15,017.69	15,365.02	Other *	347.33	
		<u>5,150.0000</u>	<u>15,045.00</u>	<u>27.31</u>	<u>15,017.69</u>			<u>15,017.69</u>	<u>15,365.02</u>		<u>347.33</u>	

<sup>^</sup> 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
31/12/2012		450.6300	27.31					27.31
		<u>450.6300</u>	<u>27.31</u>					<u>27.31</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	5,150.0000				
Original Cost	15,045.00	- Indexation Method			
Consideration	15,365.02	- Discounted Method			
Total Tax Deferred^		- Other Method*	347.33		347.33
- Tax Deferred and Tax Exempt	27.31				
- 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)	347.33				

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		15,365.02			
IOF - Investa Office Fund - Stapled Securities	782/006	5,150.0000		15,045.00		
Taxable Profit/(Loss)	235/019			347.33		
Non Taxable Profit/(Loss)	236/040					
Distributions Received	238/005		27.31		27.31	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components