

Jodesa Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 15 JULY 2014

Asset Details

Account Code 747/010
 Asset Antares Prof Sel High Growth Share Fund
 Date Sold 15 July 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)*
19/12/2011	Purchase	10,317.7900	10,000.00	14.86	9,985.14			9,985.14	11,645.68	Discounted * Indexation	1,107.03 1,660.54	553.51
28/03/2013	Purchase	142.3100	174.49	0.20	174.29			174.29	160.63	Other *	(13.66)	
28/06/2013	Purchase	607.8600	692.78	0.89	691.89			691.89	686.09	Other *	(5.80)	
30/09/2013	Purchase	144.6800	176.57	0.21	176.36			176.36	163.30	Other *	(13.06)	
31/12/2013	Purchase	210.8600	261.91	0.30	261.61			261.61	238.00	Other *	(23.61)	
22/01/2014	Purchase	4,127.1200	5,000.00	5.98	4,994.02			4,994.02	4,658.28	Other *	(335.74)	
31/03/2014	Purchase	188.7400	230.60	0.27	230.33			230.33	213.03	Other *	(17.30)	
30/06/2014	Purchase	1,850.6100	2,057.32	2.66	2,054.66			2,054.66	2,088.78	Other *	34.12	
		<u>17,589.9700</u>	<u>18,593.67</u>	<u>25.37</u>	<u>18,568.30</u>			<u>18,568.30</u>	<u>19,853.79</u>		<u>731.98</u>	<u>553.51</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
28/06/2013		692.7800	11.78		0.18			11.78
30/06/2014		2,057.3200	13.55					13.55
		<u>2,750.1000</u>	<u>25.33</u>		<u>0.18</u>			<u>25.33</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	17,589.9700				
Original Cost	18,593.67	- Indexation Method			
Consideration	19,853.79	- Discounted Method*	1,107.03	553.51	1,660.54
Total Tax Deferred^		- Other Method*	(375.05)		(375.05)
- Tax Deferred and Tax Exempt	25.32				
- Tax Free	0.05				
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)	1,285.49				

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		19,853.79			
Antares Prof Sel High Growth Share Fund	747/010	17,589.9700		18,593.67		
Taxable Profit/(Loss)	235/011			731.98		
Non Taxable Profit/(Loss)	236/011			553.51		
Distributions Received	238/010		25.37		25.37	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components