

**MANNING SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 SEPTEMBER 2012**

**Asset Details**

Account Code      747/001  
 Asset                Absolute Capital - Yield Strategies Fund  
 Date Sold           3 September 2012

**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)*
22/09/2006	Purchase	11,449.0000	9,564.48	4,258.39	5,306.09			5,306.09	195.28	Other *	(5,110.81)	
22/09/2006	Instalment									Other *		
		<u>11,449.0000</u>	<u>9,564.48</u>	<u>4,258.39</u>	<u>5,306.09</u>			<u>5,306.09</u>	<u>195.28</u>		<u>(5,110.81)</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
23/04/2008		499.9100	743.35					743.35
02/06/2010		683.3200	1,853.48					1,853.48
23/02/2011		280.9000	1,661.56					1,661.56
		<u>1,464.1300</u>	<u>4,258.39</u>					<u>4,258.39</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	11,449.0000				
Original Cost	9,564.48	- Indexation Method			
Consideration	195.28	- Discounted Method			
Total Tax Deferred <sup>^</sup>		- Other Method*	(5,110.81)		(5,110.81)
- Tax Deferred and Tax Exempt	4,258.39				
- 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)	(5,110.81)				

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		195.28			
Absolute Capital - Yield Strategies Fund	747/001	11,449.0000		9,564.48		
Taxable Profit/(Loss)	235/029		5,110.81			
Non Taxable Profit/(Loss)	236/029					
Distributions Received	238/006		4,258.39		4,258.39	

\* Best/selected method

<sup>^</sup> Tax adjustments include deferred tax and tax free components