

MANNING SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 SEPTEMBER 2012

Asset Details

Account Code 747/009
 Asset Antares Investors - Prof Elite Opportunities
 Date Sold 17 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)*
30/05/2007	Purchase	25,173.0648	40,000.00	252.82	39,747.18			39,747.18	28,410.32	Other *	(11,336.86)	
17/06/2011	Purchase	18,603.4386	22,506.44	186.84	22,319.60			22,319.60	20,995.84	Other *	(1,323.76)	
		<u>43,776.5034</u>	<u>62,506.44</u>	<u>439.66</u>	<u>62,066.78</u>			<u>62,066.78</u>	<u>49,406.16</u>		<u>(12,660.62)</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
30/06/2007		2,540.0100	59.53					59.53
30/06/2008		1,745.7800	183.69					183.69
30/06/2009		343.4000	55.43					55.43
30/06/2010		146.5200	83.30					83.30
30/06/2011		904.9000	54.79		(0.50)			54.79
30/06/2012		83.8700	3.42					3.42
		<u>5,764.4800</u>	<u>440.16</u>		<u>(0.50)</u>			<u>440.16</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	43,776.5034				
Original Cost	62,506.44	- Indexation Method			
Consideration	49,406.16	- Discounted Method			
Total Tax Deferred^		- Other Method*	(12,660.62)		(12,660.62)
- Tax Deferred and Tax Exempt	440.16				
- Tax Free	(0.50)				
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)	(12,660.62)				

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		49,406.16			
Antares Investors - Prof Elite Opportunities	747/009	43,776.5034		62,506.44		
Taxable Profit/(Loss)	235/332		12,660.62			
Non Taxable Profit/(Loss)	236/332					
Distributions Received	238/012		439.66		439.66	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components