

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

**Asset Details**

Account Code      747/062  
 Asset                Hunter Hall - Global Ethical Trust  
 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	11,476.1900	20,000.00	584.00	19,416.00			19,416.00	11,807.49	Other *	(7,608.51)	
		<u>11,476.1900</u>	<u>20,000.00</u>	<u>584.00</u>	<u>19,416.00</u>			<u>19,416.00</u>	<u>11,807.49</u>		<u>(7,608.51)</u>	

**Purchase Transactions**

^ 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
14/01/2008		1,135.0900	584.00					584.00
		<u>1,135.0900</u>	<u>584.00</u>					<u>584.00</u>

**Income Transactions**

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**Asset Details**

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 Date Sold          17 September 2012

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	11,476.1900				
Original Cost	20,000.00	- Indexation Method			
Consideration	11,807.49	- Discounted Method			
Total Tax Deferred^		- Other Method*	(7,608.51)		(7,608.51)
- Tax Deferred and Tax Exempt	584.00				
- 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)	(7,608.51)				

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		11,807.49			
Hunter Hall - Global Ethical Trust	747/062	11,476.1900		20,000.00		
Taxable Profit/(Loss)	235/039		7,608.51			
Non Taxable Profit/(Loss)	236/039					
Distributions Received	238/034		584.00		584.00	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components