

Manning Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 16 DECEMBER 2013

Asset Details

Account Code 747/066
 Asset RFM Selection Chicken Income Fund
 Date Sold 16 December 2013

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)*
16/03/2012	Purchase	3,379.0000	2,810.65	454.06	2,356.59			2,356.59	2,811.33	Discounted * Indexation	303.16 454.74	151.58
		<u>3,379.0000</u>	<u>2,810.65</u>	<u>454.06</u>	<u>2,356.59</u>			<u>2,356.59</u>	<u>2,811.33</u>		<u>303.16</u>	<u>151.58</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
14/05/2012		84.4800	84.48					84.48
24/08/2012		84.4800	84.48					84.48
14/11/2012		84.4800	84.48					84.48
29/11/2013		361.2200	200.62					200.62
		<u>614.6600</u>	<u>454.06</u>					<u>454.06</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	3,379.0000				
Original Cost	2,810.65	- Indexation Method			
Consideration	2,811.33	- Discounted Method*	303.16	151.58	454.74
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	454.06				
- 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)	454.74				

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		2,811.33			
RFM Selection Chicken Income Fund	747/066	3,379.0000		2,810.65		
Taxable Profit/(Loss)	235/011			303.16		
Non Taxable Profit/(Loss)	236/011			151.58		
Distributions Received	238/032		454.06		454.06	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components