

THE DEACON SUPERANNUATION FUND

CALCULATION OF CAPITAL GAIN - 2023

	Cap. Gain Eligible for Discount	Capital Gain Others / Indexation	Total Current Year Capital Gains	Total Current Year Capital Losses
<u>Gain/Loss - Trust Distributions:</u>				
HUB 24 [06 Gain/Loss Schedule]	561.48	-	561.48	-
 <u>Gain/Loss - Disposal of Investments:</u>				
HUB 24 [06 Gain/Loss Schedule]	19,439.84	10,289.04	29,728.88	4,996.49
 Total Current Yr Capital Gains & Losses	20,001.32	10,289.04	30,290.36	4,996.49
 <u>Less:</u>				
Current Year Capital Losses Recouped	-	4,996.49		
Prior Year Capital Losses Recouped	20,001.32	5,292.55		
	-	-		
 <u>Less:</u>				
General Capital Gain Discount (1/3)	-	-		
 Total Net Capital Gains			-	-

Summary of Capital Losses :-

Prior Year Capital Losses Available for Offset	23,637.32
<u>Add :</u>	
Current Year Cap Losses Available for Offset	4,996.49
Total Capital Losses Available for Offset	<u>28,633.81</u>
<u>Less :</u>	
Current Year Capital Losses Applied in Current Period	4,996.49
Prior Year Capital Losses Applied in Current Period	<u>25,293.87</u>
Capital Losses C/Fwd to Following Years	(1,656.55)

06 Gain/Loss Schedule

Realised Capital Gains/Losses Summary

	Trust Distributions (Note 2)	Realised Assets Gains (gross) (Note 3)	Losses Applied	Discount (Note 4)	Net Capital Gains (Note 5)
Capital Gains - Other (Note 1)	0.00	10,289.04	4,996.49		5,292.55
Capital Gains - Index	0.00	0.00	0.00		0.00
Capital Gains - eligible for Discount	561.48	19,439.84	0.00	6,667.10	13,334.22
Total	561.48	29,728.88	4,996.49	6,667.10	18,626.77

*Refer Capital Gain
Reconciliation*

Total capital losses during the period	4,996.49
Capital losses to carry forward	0.00

5.8

Realised Profits/Losses - Income Securities Summary

	Total
Profit on Disposal	0.00
Losses on Disposal	0.00
Net Profits / (Losses)	0.00

Realised Gains/Losses - Foreign Exchange Summary

	Total
Foreign Exchange Gains	0.00
Foreign Exchange Losses	0.00
Net Gains / (Losses)	0.00

Note 1: These are capital gains not eligible for the Capital Gains Tax (CGT) Discount due to the asset being held less than 12 months.

Note 2: Details of capital gains arising from Trust Distributions are found in 04 Distributions Schedule. The total sum of "Capital Gains Other (TARP)" and "Capital Gains Other (NTARP)" is the amount shown under the "Capital Gains - Other" row. The total sum of "Capital Gains Index (TARP)" and "Capital Gains Index (NTARP)" is the amount shown under the "Capital Gains - Index" row. The "Capital gains - eligible for discount" row shows the sum of "Capital Gains Discount (TARP)" and "Capital Gains Discount (NTARP)", grossed up by the discount (as advised by the trust manager in the case of AMIT funds). Any Foreign Tax Offset (capital gains) are also included.

Note 3: The "Total capital gains (gross)" is the total assessable (grossed up) Capital Gain being the undiscounted gain to which the Capital Gains Tax (CGT) discount appropriate for each entity type should be applied.

Note 4: The CGT Discount is 50% for individuals and trusts, 0% for companies and 33 1/3% for Self Managed Super Funds (SMSFs), and is applied to the "Total Capital Gains (gross)" net of any "Losses applied".

Note 5: Net Capital Gains are the Total Capital Gains (gross) net of any "Losses applied" and the CGT "Discount", and form part of assessable income.