

**HICKSON SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 AUGUST 2020**

**Asset Details**

Account Code      782/005  
 Asset                Betashares Aus  
 Date Sold          27 August 2020

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
<b>Purchase Transactions</b>												
01/07/2020	Purchase	3,000.0000	27,842.30		27,842.30			27,842.30	23,062.45	Other *	(4,779.85)	
05/08/2020	Purchase	2,000.0000	17,556.03		17,556.03			17,556.03	15,374.97	Other *	(2,181.06)	
		5,000.0000	45,398.33		45,398.33			45,398.33	38,437.42		(6,960.91)	

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

\* Best/selected method

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**Asset Details**

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 Asset Betashares Aus  
 Date Sold 27 August 2020

**Disposal Details**

	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	5,000.0000		
Original Cost	45,398.33		
Consideration	38,437.42		
Total Tax Deferred <sup>^</sup>		(6,960.91)	(6,960.91)
- Tax Deferred and Tax Exempt	0.00		
- Tax Free	0.00		
Building Depreciation			
Notional Capital Gain	0.00		
Total Profit/(Loss)	(6,960.91)		

(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))

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		38,437.42			
Betashares Aus	782/005	5,000.0000		45,398.33		
Taxable Profit/(Loss)	235/054		6,960.91			
Non Taxable Profit/(Loss)	236/054					
Distributions Received	238/006					

\* Best/selected method

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

**HICKSON SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 13 MAY 2021**

**Asset Details**

Account Code 782/005  
 Asset Betashares Aus  
 Date Sold 13 May 2021

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
11/03/2021	Purchase	5,000.0000	28,606.48	28,606.48	28,606.48			28,606.48	24,912.22	Other *	(3,694.26)	
		5,000.0000	28,606.48	28,606.48	28,606.48			28,606.48	24,912.22		(3,694.26)	

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

\* Best/selected method

**HICKSON SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 13 MAY 2021**

**Asset Details**

Account Code 782/005  
 Asset Betashares Aus  
 Date Sold 13 May 2021

**Disposal Details**

Units Sold	5,000.0000	Profit/(Loss) Summary			
Original Cost	28,606.48	- Indexation Method			
Consideration	24,912.22	- Discounted Method			
Total Tax Deferred <sup>^</sup>		- Other Method*	(3,694.26)	(3,694.26)	
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation					
Notional Capital Gain	0.00				
Total Profit/(Loss)	(3,694.26)				

(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))

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					
Betashares Aus	782/005	5,000.0000	24,912.22	28,606.48		
Taxable Profit/(Loss)	235/054		3,694.26			
Non Taxable Profit/(Loss)	236/054					
Distributions Received	238/006					

\* Best/selected method

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