

**The Seaweed 2 Superannuation fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 28 APRIL 2021**

**Asset Details**

Account Code      747/016  
 Asset              Acadian Wholesale Geared Global Equity  
 Date Sold         28 April 2021

**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)*
30/06/2018	Purchase	19,258.1770	18,301.05	3,430.50	14,870.55			14,870.55	24,933.56	Discounted * Indexation	6,708.67 10,063.01	3,354.34
30/06/2019	Purchase	19,360.8081	17,817.75	3,448.78	14,368.97			14,368.97	25,066.44	Discounted * Indexation	7,131.65 10,697.47	3,565.82
		<u>38,618.9851</u>	<u>36,118.80</u>	<u>6,879.28</u>	<u>29,239.52</u>			<u>29,239.52</u>	<u>50,000.00</u>		<u>13,840.32</u>	<u>6,920.16</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
30/06/2014		3,611.4100			1,405.86			
30/06/2015		41,166.9100			9,079.72			
30/06/2016		35,613.3700			5,037.29			
30/06/2017		40,303.6600			9,567.34			
30/06/2018		48,048.9400	870.18					870.18
30/06/2019		26,631.9100	26,631.91					26,631.91
14/11/2019		(138.1800)	(138.18)					(138.18)
14/11/2019		(1,677.6900)	(1,677.69)					(1,677.69)
			77,786.01					77,786.01
		<u>193,560.3300</u>	<u>103,472.23</u>		<u>25,090.21</u>			<u>103,472.23</u>

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 Date Sold           28 April 2021

**Disposal Details**

Units Sold	38,618.9851	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	36,118.80	- Indexation Method			
Consideration	50,000.00	- Discounted Method*	13,840.32	6,920.16	20,760.48
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	6,879.28				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	20,760.48				

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		50,000.00			
Acadian Wholesale Geared Global Equity	747/016	38,618.9851		36,118.80		
Taxable Profit/(Loss)	235/030			13,840.32		
Non Taxable Profit/(Loss)	236/030			6,920.16		
Distributions Received	238/016		6,879.28		6,879.28	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components