

**T & CC NICHOLS SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 26 JUNE 2019**

**Asset Details**

Account Code      776/006  
 Asset                Commonwealth Bank  
 Date Sold           26 June 2019

**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)*
<b>Purchase Transactions</b>												
08/05/2009	Purchase	217.0000	7,957.39		7,957.39			7,957.39	17,734.78	Discounted * Indexation	6,518.26 9,777.39	3,259.13
01/10/2009	Purchase	25.0000	1,112.00		1,112.00			1,112.00	2,043.18	Discounted * Indexation	620.79 931.18	310.39
01/04/2010	Purchase	23.0000	1,230.00		1,230.00			1,230.00	1,879.72	Discounted * Indexation	433.15 649.72	216.57
01/10/2010	Purchase	35.0000	1,811.20		1,811.20			1,811.20	2,860.45	Discounted * Indexation	699.50 1,049.25	349.75
01/04/2011	Purchase	27.0000	1,428.84		1,428.84			1,428.84	2,206.63	Discounted * Indexation	518.53 777.79	259.26
06/10/2011	Purchase	44.0000	2,089.12		2,089.12			2,089.12	3,595.99	Discounted * Indexation	1,004.58 1,506.87	502.29
05/04/2012	Purchase	32.0000	1,561.92		1,561.92			1,561.92	2,615.26	Discounted * Indexation	702.23 1,053.34	351.11
05/10/2012	Purchase	43.0000	2,336.42		2,336.42			2,336.42	3,514.26	Discounted * Indexation	785.23 1,177.84	392.61
05/04/2013	Purchase	29.0000	2,015.56		2,015.56			2,015.56	2,370.08	Discounted * Indexation	236.35 354.52	118.17
23/08/2013	Purchase	34.0000	2,516.00		2,516.00			2,516.00	2,778.72	Discounted * Indexation	175.15 262.72	87.57
03/04/2014	Purchase	32.0000	2,364.36		2,364.36			2,364.36	2,615.26	Discounted * Indexation	167.27 250.90	83.63
02/10/2014	Purchase	36.0000	2,886.32		2,886.32			2,886.32	2,942.17	Discounted * Indexation	37.23 55.85	18.62
02/04/2015	Purchase	29.0000	2,692.80		2,692.80			2,692.80	2,370.08	Other *	(322.72)	
01/10/2015	Purchase	41.0000	3,083.58		3,083.58			3,083.58	3,350.81	Discounted *	178.15	89.08

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							Indexation	267.23		
31/03/2016	Purchase	39.0000	2,831.40	2,831.40	2,831.40	3,187.35	Discounted *	237.30	118.65	
							Indexation	355.95		
29/09/2016	Purchase	45.0000	3,282.75	3,282.75	3,282.75	3,677.72	Discounted *	263.31	131.66	
							Indexation	394.97		
04/04/2017	Purchase	1.0000	83.21	83.21	83.21	81.73	Other *	(1.48)		
29/09/2017	Purchase	2.0000	151.46	151.46	151.46	163.45	Discounted *	7.99	4.00	
							Indexation	11.99		
		<u>734.0000</u>	<u>41,434.33</u>	<u>41,434.33</u>	<u>41,434.33</u>	<u>59,987.64</u>		<u>12,260.82</u>	<u>6,292.49</u>	

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	734.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	41,434.33	- Indexation Method			
Consideration	59,987.64	- Discounted Method*	12,585.02	6,292.49	18,877.51
Total Tax Deferred^		- Other Method*	(324.20)		(324.20)
- Tax Deferred and Tax Exempt	0.00				
- 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			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	18,553.31				

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		59,987.64			
Commonwealth Bank	776/006	734.0000		41,434.33		
Taxable Profit/(Loss)	235/007			12,260.82		
Non Taxable Profit/(Loss)	236/007			6,292.49		
Distributions Received	239/006					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components