

**JOHN COOPER INVESTMENTS SUPER FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 20 MAY 2014**

**Asset Details**

Account Code      776/024  
 Asset                RIO - Rio Tinto Limited  
 Date Sold           20 May 2014

**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>												
30/05/2012	Purchase	175.0000	10,186.67		10,186.67			10,186.67	10,539.94	Discounted * Indexation	235.51 353.27	117.76
05/10/2012	Purchase	95.0000	5,225.20		5,225.20			5,225.20	5,721.68	Discounted * Indexation	330.99 496.48	165.49
29/11/2012	Purchase	90.0000	5,241.60		5,241.60			5,241.60	5,420.54	Discounted * Indexation	119.29 178.94	59.65
23/01/2013	Purchase	450.0000	30,362.86		30,362.86			30,362.86	27,102.69	Other *	(3,260.17)	
		<u>810.0000</u>	<u>51,016.33</u>		<u>51,016.33</u>			<u>51,016.33</u>	<u>48,784.85</u>		<u>(2,574.38)</u>	<u>342.90</u>

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

\* Best/selected method

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	810.0000				
Original Cost	51,016.33	- Indexation Method			
Consideration	48,784.85	- Discounted Method*	685.79	342.90	1,028.69
Total Tax Deferred^		- Other Method*	(3,260.17)		(3,260.17)
- Tax Deferred and Tax Exempt	0.00				
- 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)	(2,231.48)				

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		48,784.85			
RIO - Rio Tinto Limited	776/024	810.0000		51,016.33		
Taxable Profit/(Loss)	235/024		2,574.38			
Non Taxable Profit/(Loss)	236/024			342.90		
Distributions Received	239/024					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components