

Icehurst Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 2 JUNE 2015

Asset Details

Account Code 776/009
 Asset Henderson Group Plc. - Chess Depository Interests
 Date Sold 2 June 2015

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)*
08/04/2015	Purchase	2,562.0000	14,568.30		14,568.30			14,568.30	14,254.46	Other *	(313.84)	
		2,562.0000	14,568.30		14,568.30			14,568.30	14,254.46		(313.84)	

[^] Tax adjustments include deferred tax and tax free components.

* Best/selected method

Icehurst Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 2 JUNE 2015

Asset Details

Account Code 776/009
 Asset Henderson Group Plc. - Chess Depositary Interests
 Date Sold 2 June 2015

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	2,562.0000	- Indexation Method			
Original Cost	14,568.30	- Discounted Method			
Consideration	14,254.46	- Other Method*	(313.84)		(313.84)
Total Tax Deferred^					
- 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)	(313.84)				

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		14,254.46			
Henderson Group Plc. - Chess Depositary Interests	776/009	2,562.0000		14,568.30		
Taxable Profit/(Loss)	235/011		313.84			
Non Taxable Profit/(Loss)	236/011					
Distributions Received	239/009					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components