

McFARLANE SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 5 FEBRUARY 2014

Asset Details

Account Code 782/012
 Asset MLC - Property Securities Fund
 Date Sold 5 February 2014

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)*
30/06/2010	Purchase	1,615.2278	899.74	135.26	764.48			764.48	1,057.97	Discounted * Indexation	195.66 293.49	97.83
16/08/2010	Purchase	21.6652	12.06	1.81	10.25			10.25	14.19	Discounted * Indexation	2.63 3.94	1.31
16/08/2010	Purchase	33.6116	18.71	2.81	15.90			15.90	22.02	Discounted * Indexation	4.08 6.12	2.04
30/08/2010	Purchase	543.6421	301.81	45.53	256.28			256.28	356.08	Discounted * Indexation	66.53 99.80	33.27
15/11/2010	Purchase	32.6802	17.57	2.74	14.83			14.83	21.41	Discounted * Indexation	4.39 6.58	2.19
15/11/2010	Purchase	21.5946	11.61	1.81	9.80			9.80	14.14	Discounted * Indexation	2.89 4.34	1.45
29/11/2010	Purchase	153.2823	83.14	12.84	70.30			70.30	100.40	Discounted * Indexation	20.07 30.10	10.03
15/12/2010	Purchase	21.0870	11.66	1.77	9.89			9.89	13.81	Discounted * Indexation	2.61 3.92	1.31
30/06/2012	Purchase	2,025.0576	1,094.24	169.58	924.66			924.66	1,326.41	Discounted * Indexation	267.83 401.75	133.92
30/06/2012	Purchase	416.2527	225.80	34.86	190.94			190.94	272.64	Discounted * Indexation	54.47 81.70	27.23
		<u>4,884.1011</u>	<u>2,676.34</u>	<u>409.01</u>	<u>2,267.33</u>			<u>2,267.33</u>	<u>3,199.07</u>		<u>621.16</u>	<u>310.58</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
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Income Transactions

30/06/2008	4,333.8000	979.10	0.10	979.10
30/06/2009	1,726.5000	702.93	69.50	702.93
30/06/2010	1,358.6900	748.53	31.72	748.53
30/05/2011	476.3600	688.88	21.71	688.88
30/06/2012	1,094.2400	632.11	7.73	632.11
30/06/2012	(13.6000)	(13.08)	(0.52)	(13.08)
30/06/2012	(15.1200)	(14.55)	(0.57)	(14.55)
30/06/2013	724.3900	324.25	21.48	324.25
30/06/2013	(42.4300)	(41.00)	(1.43)	(41.00)
30/06/2013	(32.2900)	(31.20)	(1.09)	(31.20)
25/11/2013	100.0200	41.00	37.25	41.00
31/12/2013	(12.8300)	(12.26)	(0.57)	(12.26)
22/01/2014	(2,760.6500)	(2,638.56)	(122.09)	(2,638.56)
22/01/2014	(351.2300)	(335.70)	(15.53)	(335.70)
22/01/2014	(29.0000)	(29.00)		(29.00)
22/01/2014	(236.5600)	(236.56)		(236.56)
22/01/2014	(69.0000)	(69.00)		(69.00)
22/01/2014	(30.5600)	(30.56)		(30.56)
22/01/2014	(1.7500)	(1.75)		(1.75)
22/01/2014	(1.7500)	(1.75)		(1.75)
22/01/2014	(0.0500)	(0.05)		(0.05)
22/01/2014	(1.7700)	(1.77)		(1.77)
22/01/2014	(1.7900)	(1.79)		(1.79)
22/01/2014	(1.7900)	(1.79)		(1.79)
22/01/2014	(2.7900)	(2.79)		(2.79)
22/01/2014	(1.8900)	(1.89)		(1.89)
22/01/2014	(1.8300)	(1.83)		(1.83)
22/01/2014	(1.8500)	(1.85)		(1.85)
22/01/2014	(2.9700)	(2.97)		(2.97)

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22/01/2014	(71.2100)	(71.21)		(71.21)
22/01/2014	(1.8200)	(1.82)		(1.82)
22/01/2014	(90.5600)	(90.56)		(90.56)
22/01/2014	(35.7500)	(35.75)		(35.75)
22/01/2014	(21.0600)	(21.06)		(21.06)
22/01/2014	(12.2200)	(12.22)		(12.22)
31/01/2014	(3.6300)	(3.47)	(0.16)	(3.47)
	5,964.2500	409.01	47.53	409.01

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	4,884.1011				
Original Cost	2,676.34	- Indexation Method			
Consideration	3,199.07	- Discounted Method*	621.16	310.58	931.74
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	409.01				
- 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)	931.74				

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		3,199.07			
MLC - Property Securities Fund	782/012	4,884.1011		2,676.34		
Taxable Profit/(Loss)	235/014			621.16		
Non Taxable Profit/(Loss)	236/014			310.58		
Distributions Received	238/012		409.01		409.01	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components