

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

Asset Details

Account Code 782/024
 Asset MLC - Platinum Asia 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)*
Purchase Transactions												
26/10/2010	Purchase	587.8022	1,437.12		1,437.12			1,437.12	1,567.64	Discounted * Indexation	87.01 130.52	43.51
17/11/2010	Purchase	8.3309	19.95		19.95			19.95	22.22	Discounted * Indexation	1.51 2.27	0.76
17/11/2010	Purchase	12.6112	30.20		30.20			30.20	33.63	Discounted * Indexation	2.29 3.43	1.14
17/12/2010	Purchase	7.8631	18.81		18.81			18.81	20.97	Discounted * Indexation	1.44 2.16	0.72
19/01/2011	Purchase	8.0368	19.24		19.24			19.24	21.43	Discounted * Indexation	1.46 2.19	0.73
16/02/2011	Purchase	7.8419	17.95		17.95			17.95	20.91	Discounted * Indexation	1.97 2.96	0.99
16/02/2011	Purchase	12.2237	27.98		27.98			27.98	32.60	Discounted * Indexation	3.08 4.62	1.54
16/03/2011	Purchase	8.1555	18.65		18.65			18.65	21.75	Discounted * Indexation	2.07 3.10	1.03
19/04/2011	Purchase	8.2690	18.53		18.53			18.53	22.05	Discounted * Indexation	2.35 3.52	1.17
18/05/2011	Purchase	8.1490	17.87		17.87			17.87	21.73	Discounted * Indexation	2.57 3.86	1.29
18/05/2011	Purchase	13.1014	28.73		28.73			28.73	34.94	Discounted * Indexation	4.14 6.21	2.07
17/06/2011	Purchase	8.2928	17.54		17.54			17.54	22.12	Discounted * Indexation	3.05 4.58	1.53
30/06/2012	Purchase	177.2362	388.36		388.36			388.36	472.67	Discounted * Indexation	56.21 84.31	28.10

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30/06/2012	Purchase	152.8186	314.05	314.05	314.05	407.55	Discounted * Indexation	62.33 93.50	31.17
30/06/2013	Purchase	174.8334	335.79	335.79	335.79	466.26	Other *	130.47	
30/06/2013	Purchase	149.9394	341.14	341.14	341.14	399.87	Other *	58.73	
22/07/2013	Purchase	345.8463	779.49	779.49	779.49	922.34	Other *	142.85	
		<u>1,691.3514</u>	<u>3,831.40</u>	<u>3,831.40</u>	<u>3,831.40</u>	<u>4,510.68</u>		<u>563.53</u>	<u>115.75</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

30/06/2011		388.3600			73.01			
30/06/2012		(0.3100)			(0.31)			
30/06/2012		(0.3500)			(0.35)			
30/06/2013		(0.8000)			(0.80)			
30/06/2013		(0.6100)			(0.61)			
31/12/2013		(0.3500)			(0.35)			
		<u>385.9400</u>			<u>70.59</u>			

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,691.3514				
Original Cost	3,831.40	- Indexation Method			
Consideration	4,510.68	- Discounted Method*	231.48	115.75	347.23
Total Tax Deferred^		- Other Method*	332.05		332.05
- 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)	679.28				

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		4,510.68			
MLC - Platinum Asia Fund	782/024	1,691.3514		3,831.40		
Taxable Profit/(Loss)	235/032			563.53		
Non Taxable Profit/(Loss)	236/032			115.75		
Distributions Received	238/025					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components