

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

Asset Details

Account Code 782/017
 Asset MLC - Horizon 6 Share Portfolio
 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)*
										Other *		
30/06/2009	Purchase	417.2540	293.48	0.39	293.09			293.09	379.09	Discounted *	57.33	28.67
										Indexation	86.00	
30/06/2009	Purchase	2,792.8212	1,832.37	2.62	1,829.75			1,829.75	2,537.40	Discounted *	471.77	235.88
										Indexation	707.65	
30/06/2010	Purchase	399.4203	285.95	0.37	285.58			285.58	362.89	Discounted *	51.54	25.77
										Indexation	77.31	
16/08/2010	Purchase	25.9458	18.46	0.02	18.44			18.44	23.57	Discounted *	3.42	1.71
										Indexation	5.13	
16/08/2010	Purchase	40.2539	28.64	0.04	28.60			28.60	36.57	Discounted *	5.31	2.66
										Indexation	7.97	
30/06/2012	Purchase	840.5303	571.97	0.79	571.18			571.18	763.66	Discounted *	128.32	64.16
										Indexation	192.48	
30/06/2012	Purchase	506.2189	349.57	0.47	349.10			349.10	459.92	Discounted *	73.88	36.94
										Indexation	110.82	
30/06/2013	Purchase	502.2086	386.93	0.47	386.46			386.46	456.28	Other *	69.82	
		<u>5,524.6530</u>	<u>3,767.37</u>	<u>5.17</u>	<u>3,762.20</u>			<u>3,762.20</u>	<u>5,019.38</u>		<u>861.39</u>	<u>395.79</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		5,144.0200	17.73					17.73
30/06/2009		1,832.3700	5.35		331.95			5.35
30/06/2010		1,496.3300	9.04		17.98			9.04

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30/05/2011	2,145.0700	3.79	27.32	3.79
30/06/2012	571.9700	6.21		6.21
30/06/2012	(1.7500)	(0.15)	(1.60)	(0.15)
30/06/2012	(1.9500)	(0.17)	(1.78)	(0.17)
30/06/2013	419.7500	10.99	0.11	10.99
30/06/2013	(4.6000)	(0.46)	(4.14)	(0.46)
30/06/2013	(3.4900)	(0.35)	(3.14)	(0.35)
30/09/2013	(1.0600)	(0.13)	(0.93)	(0.13)
31/12/2013	(1.2800)	(0.16)	(1.12)	(0.16)
22/01/2014	(186.6000)	(23.17)	(163.43)	(23.17)
22/01/2014	(103.4900)	(12.85)	(90.64)	(12.85)
22/01/2014	(39.4600)	(4.90)	(34.56)	(4.90)
22/01/2014	(1.5800)	(1.58)		(1.58)
22/01/2014	(0.4100)	(0.41)		(0.41)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(2.7500)	(2.75)		(2.75)
22/01/2014	(0.0300)	(0.03)		(0.03)
22/01/2014	(0.4600)	(0.46)		(0.46)

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31/01/2014	(0.3600)	(0.04)	(0.32)	(0.04)
	11,259.9200	5.18	75.70	5.18

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	5,524.6530	- Indexation Method			
Original Cost	3,767.37	- Discounted Method*	791.57	395.79	1,187.36
Consideration	5,019.38	- Other Method*	69.82		69.82
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	5.17				
- 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)	1,257.18				

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		5,019.38			
MLC - Horizon 6 Share Portfolio	782/017	5,524.6530		3,767.37		
Taxable Profit/(Loss)	235/019			861.39		
Non Taxable Profit/(Loss)	236/019			395.79		
Distributions Received	238/017		5.17		5.17	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components