

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

Asset Details

Account Code 782/009
 Asset MLC - IncomeBuilder
 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)*
30/06/2009	Purchase	181.9557	350.48	3.78	346.70			346.70	456.00	Discounted * Indexation	72.87 109.30	36.43
30/06/2009	Purchase	966.4198	1,809.65	20.10	1,789.55			1,789.55	2,421.97	Discounted * Indexation	421.61 632.42	210.81
16/08/2010	Purchase	16.9262	36.06	0.35	35.71			35.71	42.42	Discounted * Indexation	4.47 6.71	2.24
16/08/2010	Purchase	10.9086	23.24	0.23	23.01			23.01	27.34	Discounted * Indexation	2.89 4.33	1.44
30/08/2010	Purchase	123.9832	262.52	2.58	259.94			259.94	310.72	Discounted * Indexation	33.85 50.78	16.93
15/03/2011	Purchase	11.4342	24.31	0.24	24.07			24.07	28.66	Discounted * Indexation	3.06 4.59	1.53
30/05/2011	Purchase	32.8894	70.57	0.68	69.89			69.89	82.42	Discounted * Indexation	8.35 12.53	4.18
15/06/2011	Purchase	11.3541	23.88	0.24	23.64			23.64	28.45	Discounted * Indexation	3.21 4.81	1.60
30/06/2012	Purchase	981.5846	1,925.25	20.42	1,904.83			1,904.83	2,459.97	Discounted * Indexation	370.09 555.14	185.05
30/06/2012	Purchase	211.6083	429.63	4.40	425.23			425.23	530.32	Discounted * Indexation	70.06 105.09	35.03
		<u>2,549.0641</u>	<u>4,955.59</u>	<u>53.02</u>	<u>4,902.57</u>			<u>4,902.57</u>	<u>6,388.27</u>		<u>990.46</u>	<u>495.24</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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30/06/2007	517.2000	4.73		4.73
30/06/2008	2,658.6700	173.71		173.71
30/06/2009	1,809.6500	138.76	3.60	138.76
30/06/2010	1,414.5400	99.78	13.31	99.78
30/05/2011	619.3700	60.73	9.82	60.73
30/06/2012	1,925.2500	69.52	2.27	69.52
30/06/2012	(2.1400)	(2.03)	(0.11)	(2.03)
30/06/2012	(2.3700)	(2.24)	(0.13)	(2.24)
30/06/2013	4,657.9200		5.47	
30/06/2013	(6.0000)	(5.70)	(0.30)	(5.70)
30/06/2013	(4.5900)	(4.36)	(0.23)	(4.36)
30/09/2013	(1.3100)	(1.31)		(1.31)
31/12/2013	(0.9800)	(0.98)		(0.98)
22/01/2014	(0.2300)	(0.23)		(0.23)
22/01/2014	(0.3700)	(0.37)		(0.37)
22/01/2014	(5.3200)	(5.32)		(5.32)
22/01/2014	(4.5000)	(4.50)		(4.50)
22/01/2014	(39.8300)	(39.83)		(39.83)
22/01/2014	(183.0400)	(172.11)	(10.93)	(172.11)
22/01/2014	(0.2300)	(0.23)		(0.23)
22/01/2014	(3.5100)	(3.51)		(3.51)
22/01/2014	(0.2300)	(0.23)		(0.23)
22/01/2014	(0.3500)	(0.35)		(0.35)
22/01/2014	(3.3200)	(3.12)	(0.20)	(3.12)
22/01/2014	(0.2300)	(0.23)		(0.23)
22/01/2014	(0.2200)	(0.22)		(0.22)
22/01/2014	(4.6200)	(4.62)		(4.62)
22/01/2014	(0.2200)	(0.22)		(0.22)
22/01/2014	(0.3400)	(0.34)		(0.34)

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22/01/2014	(0.2200)	(0.22)		(0.22)
22/01/2014	(0.2200)	(0.22)		(0.22)
22/01/2014	(0.2200)	(0.22)		(0.22)
22/01/2014	(3.9100)	(3.91)		(3.91)
22/01/2014	(13.2100)	(13.21)		(13.21)
22/01/2014	(19.9800)	(19.98)		(19.98)
22/01/2014	(2.4200)	(2.42)		(2.42)
22/01/2014	(3.5900)	(3.38)	(0.21)	(3.38)
22/01/2014	(210.7200)	(198.14)	(12.58)	(198.14)
31/01/2014	(0.4900)	(0.46)	(0.03)	(0.46)
	<u>13,083.6700</u>	<u>53.02</u>	<u>9.75</u>	<u>53.02</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	2,549.0641				
Original Cost	4,955.59	- Indexation Method			
Consideration	6,388.27	- Discounted Method*	990.46	495.24	1,485.70
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	53.02				
- 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)	1,485.70				

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		6,388.27			
MLC - IncomeBuilder	782/009	2,549.0641		4,955.59		
Taxable Profit/(Loss)	235/011			990.46		
Non Taxable Profit/(Loss)	236/011			495.24		
Distributions Received	238/009		53.02		53.02	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components