

**McFARLANE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 10 FEBRUARY 2014**

**Asset Details**

Account Code      782/022  
 Asset                MLC - Perpetual's Wholesale Australian Fund  
 Date Sold          10 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	167.9780	253.52	0.06	253.46			253.46	342.96	Discounted * Indexation	59.67 89.50	29.83
30/06/2009	Purchase	453.3075	583.86	0.16	583.70			583.70	925.51	Discounted * Indexation	227.87 341.81	113.94
21/07/2009	Purchase	183.1678	289.41	0.07	289.34			289.34	373.97	Discounted * Indexation	56.42 84.63	28.21
30/06/2013	Purchase	1,568.7217	2,638.59	0.56	2,638.03			2,638.03	3,202.84	Other * Other *	564.81	
17/01/2014	Purchase	408.5141	872.86	32.94	839.92			839.92	834.06	Other *	(5.86)	
		<u>2,781.6891</u>	<u>4,638.24</u>	<u>33.79</u>	<u>4,604.45</u>			<u>4,604.45</u>	<u>5,679.34</u>		<u>902.91</u>	<u>171.98</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
30/06/2010		724.4000	2.06		6.85			2.06
20/01/2011		661.5400			222.88			
30/06/2012		(0.0300)			(0.03)			
30/06/2012		(0.1000)			(0.10)			
30/06/2012		(0.1000)			(0.10)			
30/06/2012		(0.0200)			(0.02)			
30/06/2012		(0.1600)			(0.16)			
30/06/2012		(0.1000)			(0.10)			
30/06/2012		(0.0200)			(0.02)			
30/06/2012		(0.1100)			(0.11)			

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30/06/2012	(0.0200)		(0.02)	
30/06/2012	(0.0200)		(0.02)	
30/06/2012	(0.1100)		(0.11)	
30/06/2012	(0.1700)		(0.17)	
30/06/2012	(1.1100)	(0.01)	(1.10)	(0.01)
30/06/2013	3,750.0600	3.51		3.51
30/06/2013	(2.5300)	(0.02)	(2.51)	(0.02)
30/06/2013	(0.0100)		(0.01)	
30/06/2013	(1.9100)	(0.02)	(1.89)	(0.02)
30/09/2013	(0.0100)	(0.01)		(0.01)
31/12/2013	(0.0100)	(0.01)		(0.01)
17/01/2014	872.8600	0.41		0.41
28/01/2014	(3.9000)	(3.90)		(3.90)
28/01/2014	(0.0300)	(0.03)		(0.03)
28/01/2014	(0.0900)	(0.09)		(0.09)
28/01/2014	(0.0400)	(0.04)		(0.04)
28/01/2014	(0.0700)	(0.07)		(0.07)
28/01/2014	(0.0200)	(0.02)		(0.02)
28/01/2014	(0.1100)	(0.11)		(0.11)
28/01/2014	(0.1100)	(0.11)		(0.11)
28/01/2014	(0.0500)	(0.05)		(0.05)
28/01/2014	(0.0500)	(0.05)		(0.05)
28/01/2014	(0.4500)	(0.45)		(0.45)
	<u>5,997.4000</u>	<u>0.99</u>	<u>223.26</u>	<u>0.99</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	2,781.6891				
Original Cost	4,638.24	- Indexation Method			
Consideration	5,679.34	- Discounted Method*	343.96	171.98	515.94
Total Tax Deferred^		- Other Method*	558.95		558.95
- Tax Deferred and Tax Exempt	1.00				
- Tax Free	32.79				
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)	1,074.89				

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		5,679.34			
MLC - Perpetual's Wholesale Australian Fund	782/022	2,781.6891		4,638.24		
Taxable Profit/(Loss)	235/027			902.91		
Non Taxable Profit/(Loss)	236/027			171.98		
Distributions Received	238/023		33.79		33.79	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components