

**THE CARTER SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 FEBRUARY 2021**

**Asset Details**

Account Code      782/005  
 Asset                Magellan Global Fund Closed Class  
 Date Sold           3 February 2021

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
02/12/2013	Purchase	18,452.3262	30,883.66		30,883.66			30,883.66	44,919.21	Discounted * Indexation	9,357.03 14,035.55	4,678.52
31/05/2017	Purchase	3,843.6738	7,923.73		7,923.73			7,923.73	9,356.80	Discounted * Indexation	955.38 1,433.07	477.69
29/01/2021	Purchase	2,596.0000	13,496.00		13,496.00			13,496.00	6,319.54	Other *	(7,176.46)	
		<u>24,892.0000</u>	<u>52,303.39</u>		<u>52,303.39</u>			<u>52,303.39</u>	<u>60,595.55</u>		<u>3,135.95</u>	<u>5,156.21</u>

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	24,892.0000				
Original Cost	52,303.39	- Indexation Method			
Consideration	60,595.55	- Discounted Method*	10,312.41	5,156.21	15,468.62
Total Tax Deferred^		- Other Method*	(7,176.46)		(7,176.46)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	8,292.16				

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		60,595.55			
Magellan Global Fund Closed Class	782/005	24,892.0000		52,303.39		
Taxable Profit/(Loss)	235/039			3,135.95		
Non Taxable Profit/(Loss)	236/039			5,156.21		
Distributions Received	238/006					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components