

THE CARTER SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 21 MAY 2012

Asset Details

Account Code 776/015
 Asset Westpac Bank
 Date Sold 21 May 2012

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												
02/07/2008	Purchase	6.0000	135.00		135.00			135.00	129.01	Other *	(5.99)	
26/08/2008	Purchase	315.0000	7,005.35		7,005.35			7,005.35	6,774.08	Other *	(231.27)	
13/11/2009	Purchase	32.0000	758.40		758.40			758.40	688.16	Other *	(70.24)	
02/07/2010	Purchase	31.0000	695.50		695.50			695.50	666.66	Other *	(28.84)	
20/12/2010	Purchase	38.0000	814.74		814.74			814.74	817.19	Discounted * Indexation	1.63 2.45	0.82
04/07/2011	Purchase	39.0000	865.64		865.64			865.64	838.70	Other *	(26.94)	
19/12/2011	Purchase	39.0000	781.99		781.99			781.99	838.70	Other *	56.71	
		<u>500.0000</u>	<u>11,056.62</u>		<u>11,056.62</u>			<u>11,056.62</u>	<u>10,752.50</u>		<u>(304.94)</u>	<u>0.82</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	500.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	11,056.62	- Indexation Method			
Consideration	10,752.50	- Discounted Method*	1.63	0.82	2.45
Total Tax Deferred^		- Other Method*	(306.57)		(306.57)
- 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)	(304.12)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		10,752.50			
Westpac Bank	776/015	500.0000		11,056.62		
Taxable Profit/(Loss)	235/016		304.94			
Non Taxable Profit/(Loss)	236/016			0.82		
Distributions Received	239/015					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components