

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

Asset Details

Account Code 782/016
 Asset MLC - Horizon 5 Growth 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	235.0871	211.04	0.39	210.65			210.65	271.35	Discounted *	40.47	20.23
										Indexation	60.70	
30/06/2009	Purchase	382.8830	367.57	0.63	366.94			366.94	441.94	Discounted *	50.00	25.00
										Indexation	75.00	
30/06/2010	Purchase	876.0669	834.73	1.44	833.29			833.29	1,011.19	Discounted *	118.60	59.30
										Indexation	177.90	
15/07/2010	Purchase	13.4632	12.90	0.02	12.88			12.88	15.54	Discounted *	1.77	0.89
										Indexation	2.66	
16/08/2010	Purchase	14.0891	13.38	0.02	13.36			13.36	16.26	Discounted *	1.93	0.97
										Indexation	2.90	
16/08/2010	Purchase	21.8496	20.75	0.04	20.71			20.71	25.22	Discounted *	3.01	1.50
										Indexation	4.51	
30/08/2010	Purchase	65.6648	61.60	0.11	61.49			61.49	75.79	Discounted *	9.53	4.77
										Indexation	14.30	
15/02/2011	Purchase	24.5252	22.43	0.04	22.39			22.39	28.31	Discounted *	3.95	1.97
										Indexation	5.92	
30/06/2012	Purchase	811.8084	726.35	1.33	725.02			725.02	937.02	Discounted *	141.33	70.67
										Indexation	212.00	
30/06/2012	Purchase	276.8403	255.28	0.45	254.83			254.83	319.54	Discounted *	43.14	21.57
										Indexation	64.71	
30/06/2013	Purchase	275.6412	279.97	0.45	279.52			279.52	318.16	Other *	38.64	
25/11/2013	Purchase	52.1672	36.65	0.09	36.56			36.56	60.21	Other *	23.65	
		3,050.0860	2,842.65	5.01	2,837.64			2,837.64	3,520.53		476.02	206.87

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^ 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		3,382.8200	14.34					14.34
30/06/2009		1,383.2700	11.47		219.01			11.47
30/06/2010		834.7300	5.95		11.85			5.95
30/05/2011		932.8300	3.66		18.71			3.66
30/06/2012		726.3500	5.67					5.67
30/06/2012		(1.2100)	(0.15)		(1.06)			(0.15)
30/06/2012		(1.3500)	(0.17)		(1.18)			(0.17)
30/06/2013		531.6600	7.50		0.09			7.50
30/06/2013		(3.0900)	(0.44)		(2.65)			(0.44)
30/06/2013		(2.3400)	(0.33)		(2.01)			(0.33)
30/09/2013		(0.7200)	(0.12)		(0.60)			(0.12)
25/11/2013		36.6500	2.66		0.21			2.66
31/12/2013		(1.0900)	(0.19)		(0.90)			(0.19)
22/01/2014		(196.1900)	(33.57)		(162.62)			(33.57)
22/01/2014		(8.9400)	(1.53)		(7.41)			(1.53)
22/01/2014		(24.4700)	(4.19)		(20.28)			(4.19)
22/01/2014		(1.7300)	(1.73)					(1.73)
22/01/2014		(0.3900)	(0.39)					(0.39)
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		(0.0300)	(0.03)					(0.03)
22/01/2014		(0.2000)	(0.20)					(0.20)
22/01/2014		(0.0200)	(0.02)					(0.02)
22/01/2014		(0.0200)	(0.02)					(0.02)

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22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.5300)	(0.53)		(0.53)
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	(1.5700)	(1.57)		(1.57)
22/01/2014	(0.0200)	(0.02)		(0.02)
22/01/2014	(0.8200)	(0.82)		(0.82)
22/01/2014	(0.0100)	(0.01)		(0.01)
31/01/2014	(0.2500)	(0.04)	(0.21)	(0.04)
	7,583.1400	5.00	50.95	5.00

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	3,050.0860				
Original Cost	2,842.65	- Indexation Method			
Consideration	3,520.53	- Discounted Method*	413.73	206.87	620.60
Total Tax Deferred^		- Other Method*	62.29		62.29
- Tax Deferred and Tax Exempt	5.01				
- 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)	682.89				

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		3,520.53			
MLC - Horizon 5 Growth Portfolio	782/016	3,050.0860		2,842.65		
Taxable Profit/(Loss)	235/018			476.02		
Non Taxable Profit/(Loss)	236/018			206.87		
Distributions Received	238/016		5.01		5.01	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components