

**McFARLANE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 11 FEBRUARY 2014**

**Asset Details**

Account Code      782/020  
 Asset                MLC - Invest. Mutual Australian Share Fund  
 Date Sold          11 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	335.0970	626.81	9.79	617.02			617.02	891.91	Discounted * Indexation	183.26 274.89	91.63
30/06/2009	Purchase	523.2010	863.02	15.29	847.73			847.73	1,392.55	Discounted * Indexation	363.21 544.82	181.61
20/07/2009	Purchase	1,178.5289	2,180.75	34.43	2,146.32			2,146.32	3,136.77	Discounted * Indexation	660.30 990.45	330.15
14/07/2010	Purchase	771.6356	1,575.68	22.54	1,553.14			1,553.14	2,053.78	Discounted * Indexation	333.76 500.64	166.88
20/08/2010	Purchase	6.8741	14.05	0.20	13.85			13.85	18.30	Discounted * Indexation	2.97 4.45	1.48
17/06/2011	Purchase	22.4129	36.32	0.65	35.67			35.67	59.65	Discounted * Indexation	15.99 23.98	7.99
30/06/2012	Purchase	329.1830	676.60	9.62	666.98			666.98	876.15	Discounted * Indexation	139.45 209.17	69.72
30/06/2013	Purchase	1,086.6528	2,302.40	31.75	2,270.65			2,270.65	2,892.23	Other *	621.58	
		<b>4,253.5853</b>	<b>8,275.63</b>	<b>124.27</b>	<b>8,151.36</b>			<b>8,151.36</b>	<b>11,321.34</b>		<b>2,320.52</b>	<b>849.46</b>

^ 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		3,314.8300	295.49					295.49
30/06/2009		863.0200	142.60					142.60
30/06/2010		924.0100	137.54					137.54
30/06/2011		2,558.4400	95.36					95.36

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30/06/2012	2,302.4000	234.42		234.42
30/06/2012	(2.8700)	(2.87)		(2.87)
30/06/2012	(2.7900)	(2.79)		(2.79)
30/06/2012	(0.3000)	(0.30)		(0.30)
30/06/2012	(0.1300)	(0.13)		(0.13)
30/06/2013	2,252.7500	218.82	1.57	218.82
30/06/2013	(9.9000)	(9.90)		(9.90)
30/06/2013	(7.5100)	(7.51)		(7.51)
30/09/2013	(2.0300)	(2.03)		(2.03)
31/12/2013	(2.6900)	(2.69)		(2.69)
29/01/2014	(755.8700)	(754.79)	(1.08)	(754.79)
29/01/2014	(22.0200)	(22.02)		(22.02)
29/01/2014	(23.4100)	(23.41)		(23.41)
29/01/2014	(12.2100)	(12.21)		(12.21)
29/01/2014	(10.2500)	(10.25)		(10.25)
29/01/2014	(0.4400)	(0.44)		(0.44)
29/01/2014	(0.4700)	(0.47)		(0.47)
29/01/2014	(0.7300)	(0.73)		(0.73)
29/01/2014	(0.4600)	(0.46)		(0.46)
29/01/2014	(0.1900)	(0.19)		(0.19)
29/01/2014	(0.7100)	(0.71)		(0.71)
29/01/2014	(0.4700)	(0.47)		(0.47)
29/01/2014	(0.2000)	(0.20)		(0.20)
29/01/2014	(0.4500)	(0.45)		(0.45)
29/01/2014	(0.1900)	(0.19)		(0.19)
29/01/2014	(12.9400)	(12.94)		(12.94)
29/01/2014	(0.4600)	(0.46)		(0.46)
29/01/2014	(0.2000)	(0.20)		(0.20)
29/01/2014	(0.4700)	(0.47)		(0.47)
29/01/2014	(0.7300)	(0.73)		(0.73)

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29/01/2014	(0.2000)	(0.20)	(0.20)
29/01/2014	(0.4900)	(0.49)	(0.49)
29/01/2014	(0.1900)	(0.19)	(0.19)
29/01/2014	(0.4800)	(0.48)	(0.48)
29/01/2014	(0.2000)	(0.20)	(0.20)
29/01/2014	(0.7700)	(0.77)	(0.77)
29/01/2014	(0.4800)	(0.48)	(0.48)
29/01/2014	(0.2100)	(0.21)	(0.21)
29/01/2014	(0.2100)	(0.21)	(0.21)
29/01/2014	(7.5000)	(7.50)	(7.50)
29/01/2014	(35.6300)	(35.63)	(35.63)
29/01/2014	(11.8400)	(11.84)	(11.84)
29/01/2014	(17.2700)	(17.27)	(17.27)
29/01/2014	(12.0500)	(12.05)	(12.05)
29/01/2014	(25.1700)	(25.17)	(25.17)
29/01/2014	(16.3600)	(16.36)	(16.36)
31/01/2014	(0.9000)	(0.90)	(0.90)
	11,214.4100	124.27	0.49
	11,214.4100	124.27	0.49

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	4,253.5853				
Original Cost	8,275.63	- Indexation Method			
Consideration	11,321.34	- Discounted Method*	1,698.94	849.46	2,548.40
Total Tax Deferred^		- Other Method*	621.58		621.58
- Tax Deferred and Tax Exempt	124.27				
- 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)	3,169.98				

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		11,321.34			
MLC - Invest. Mutual Australian Share Fund	782/020	4,253.5853		8,275.63		
Taxable Profit/(Loss)	235/022			2,320.52		
Non Taxable Profit/(Loss)	236/022			849.46		
Distributions Received	238/020		124.27		124.27	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components