

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

Asset Details

Account Code 782/015
 Asset MLC - Ausbil Australian Emerging Leaders Fund
 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)*
Purchase Transactions												
30/06/2009	Purchase	188.4441	377.24	1.83	375.41			375.41	528.16	Discounted * Indexation	101.83 152.75	50.92
30/06/2009	Purchase	142.5800	264.38	1.38	263.00			263.00	399.61	Discounted * Indexation	91.07 136.61	45.54
13/07/2009	Purchase	148.3012	269.28	1.44	267.84			267.84	415.64	Discounted * Indexation	98.53 147.80	49.27
30/06/2010	Purchase	21.6690	51.34	0.21	51.13			51.13	60.73	Discounted * Indexation	6.40 9.60	3.20
14/07/2010	Purchase	55.4720	126.53	0.54	125.99			125.99	155.47	Discounted * Indexation	19.65 29.48	9.83
16/07/2010	Purchase	6.9698	15.82	0.07	15.75			15.75	19.53	Discounted * Indexation	2.52 3.78	1.26
26/07/2010	Purchase	3.7973	8.81	0.04	8.77			8.77	10.64	Discounted * Indexation	1.25 1.87	0.62
17/08/2010	Purchase	11.1666	25.76	0.11	25.65			25.65	31.30	Discounted * Indexation	3.77 5.65	1.88
17/08/2010	Purchase	7.2002	16.61	0.07	16.54			16.54	20.18	Discounted * Indexation	2.43 3.64	1.21
30/06/2012	Purchase	193.5153	443.32	1.88	441.44			441.44	542.37	Discounted * Indexation	67.29 100.93	33.64
30/06/2012	Purchase	156.0490	366.07	1.51	364.56			364.56	437.36	Discounted * Indexation	48.53 72.80	24.27
30/06/2013	Purchase	276.8635	572.56	2.68	569.88			569.88	775.97	Other *	206.09	
30/06/2013	Purchase	166.9641	405.28	1.62	403.66			403.66	467.95	Other *	64.29	
30/06/2013	Purchase	156.1116	373.80	1.51	372.29			372.29	437.53	Other *	65.24	
18/07/2013	Purchase	18.8675	47.64	0.18	47.46			47.46	52.88	Other *	5.42	

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	1,553.9712	3,364.44	15.07	3,349.37		3,349.37	4,355.32		784.31	221.64
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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		3,984.9300	61.63		3,276.13			61.63
30/06/2009		377.2400	28.06		11.20			28.06
30/06/2010		341.9700	30.63					30.63
30/06/2012		126.5300			126.53			
30/06/2012		572.5600	22.00					22.00
30/06/2012		(15.1800)	(0.52)		(14.66)			(0.52)
30/06/2012		(16.9800)	(0.58)		(16.40)			(0.58)
30/06/2013		405.2800	14.27					14.27
30/06/2013		(39.2100)	(1.57)		(37.64)			(1.57)
30/06/2013		(29.6200)	(1.19)		(28.43)			(1.19)
30/09/2013		(7.7400)	(0.34)		(7.40)			(0.34)
31/12/2013		(9.8100)	(0.43)		(9.38)			(0.43)
30/01/2014		(688.6300)	(30.31)		(658.32)			(30.31)
30/01/2014		(1,950.9300)	(85.88)		(1,865.05)			(85.88)
30/01/2014		(13.2500)	(13.25)					(13.25)
30/01/2014		(1.2900)	(1.29)					(1.29)
30/01/2014		(1.1600)	(1.16)					(1.16)
30/01/2014		(0.0700)	(0.07)					(0.07)
30/01/2014		(0.0700)	(0.07)					(0.07)
30/01/2014		(0.0300)	(0.03)					(0.03)
30/01/2014		(0.1100)	(0.11)					(0.11)
30/01/2014		(0.0700)	(0.07)					(0.07)
30/01/2014		(0.0700)	(0.07)					(0.07)

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30/01/2014	(1.4200)	(1.42)		(1.42)
30/01/2014	(0.0700)	(0.07)		(0.07)
30/01/2014	(0.0300)	(0.03)		(0.03)
30/01/2014	(0.0700)	(0.07)		(0.07)
30/01/2014	(0.1100)	(0.11)		(0.11)
30/01/2014	(0.0700)	(0.07)		(0.07)
30/01/2014	(0.0700)	(0.07)		(0.07)
30/01/2014	(0.0300)	(0.03)		(0.03)
30/01/2014	(0.0700)	(0.07)		(0.07)
30/01/2014	(0.1200)	(0.12)		(0.12)
30/01/2014	(0.0700)	(0.07)		(0.07)
30/01/2014	(0.8900)	(0.89)		(0.89)
30/01/2014	(1.4800)	(1.48)		(1.48)
31/01/2014	(2.1100)	(0.09)	(2.02)	(0.09)
	<u>3,027.6800</u>	<u>15.06</u>	<u>774.56</u>	<u>15.06</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,553.9712				
Original Cost	3,364.44	- Indexation Method			
Consideration	4,355.32	- Discounted Method*	443.27	221.64	664.91
Total Tax Deferred^		- Other Method*	341.04		341.04
- Tax Deferred and Tax Exempt	15.07				
- 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)	1,005.95				

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		4,355.32			
MLC - Ausbil Australian Emerging Leaders Fund	782/015	1,553.9712		3,364.44		
Taxable Profit/(Loss)	235/017			784.31		
Non Taxable Profit/(Loss)	236/017			221.64		
Distributions Received	238/015		15.07		15.07	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components