

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

**Asset Details**

Account Code      782/018  
 Asset                MLC - Horizon 4 Balanced 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)*
30/06/2009	Purchase	631.1611	660.66	1.04	659.62			659.62	849.73	Discounted * Indexation	126.74 190.11	63.37
30/06/2009	Purchase	2,070.6505	2,271.92	3.40	2,268.52			2,268.52	2,787.70	Discounted * Indexation	346.12 519.18	173.06
30/08/2010	Purchase	284.3885	311.33	0.47	310.86			310.86	382.87	Discounted * Indexation	48.01 72.01	24.00
30/06/2012	Purchase	1,001.7441	1,076.58	1.64	1,074.94			1,074.94	1,348.64	Discounted * Indexation	182.47 273.70	91.23
30/06/2012	Purchase	404.3137	442.43	0.66	441.77			441.77	544.32	Discounted * Indexation	68.37 102.55	34.18
		<u>4,392.2579</u>	<u>4,762.92</u>	<u>7.21</u>	<u>4,755.71</u>			<u>4,755.71</u>	<u>5,913.26</u>		<u>771.71</u>	<u>385.84</u>

^ 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**

27/11/2007		360.1000			360.10			
30/06/2008		7,447.4000	21.97					21.97
30/06/2009		4,252.3300	40.11		584.11			40.11
30/06/2010		3,256.2700	16.51		33.23			16.51
26/10/2010		(483.8400)	(36.01)		(447.83)			(36.01)
30/05/2011		1,843.6300	8.39		32.12			8.39
30/06/2012		1,076.5800	9.20					9.20
30/06/2012		(2.6100)	(0.22)		(2.39)			(0.22)
30/06/2012		(2.9000)	(0.24)		(2.66)			(0.24)

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30/06/2013	1,107.1600	11.30	0.13	11.30
30/06/2013	(6.9200)	(0.67)	(6.25)	(0.67)
30/06/2013	(5.2500)	(0.51)	(4.74)	(0.51)
30/09/2013	(1.5200)	(0.17)	(1.35)	(0.17)
25/11/2013	58.2700	3.86	0.35	3.86
31/12/2013	(1.8800)	(0.22)	(1.66)	(0.22)
31/12/2013	(1.1600)	(0.14)	(1.02)	(0.14)
22/01/2014	(352.0000)	(41.85)	(310.15)	(41.85)
22/01/2014	(3.2500)	(0.39)	(2.86)	(0.39)
22/01/2014	(73.7700)	(8.77)	(65.00)	(8.77)
22/01/2014	(2.9500)	(2.95)		(2.95)
22/01/2014	(4.8200)	(4.82)		(4.82)
22/01/2014	(1.0600)	(1.06)		(1.06)
22/01/2014	(0.0600)	(0.06)		(0.06)
22/01/2014	(0.0600)	(0.06)		(0.06)
22/01/2014	(0.1000)	(0.10)		(0.10)
22/01/2014	(0.0600)	(0.06)		(0.06)
22/01/2014	(0.0600)	(0.06)		(0.06)
22/01/2014	(0.0300)	(0.03)		(0.03)
22/01/2014	(0.0500)	(0.05)		(0.05)
22/01/2014	(0.2500)	(0.25)		(0.25)
22/01/2014	(0.0300)	(0.03)		(0.03)
22/01/2014	(0.0300)	(0.03)		(0.03)
22/01/2014	(0.0500)	(0.05)		(0.05)
22/01/2014	(0.0300)	(0.03)		(0.03)
22/01/2014	(0.1200)	(0.12)		(0.12)
22/01/2014	(0.0300)	(0.03)		(0.03)
22/01/2014	(0.0300)	(0.03)		(0.03)
22/01/2014	(0.0300)	(0.03)		(0.03)
22/01/2014	(0.0300)	(0.03)		(0.03)
22/01/2014	(0.0600)	(0.06)		(0.06)

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22/01/2014	(2.6700)	(2.67)		(2.67)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(1.4700)	(1.47)		(1.47)
22/01/2014	(0.6600)	(0.66)		(0.66)
22/01/2014	(0.0600)	(0.06)		(0.06)
22/01/2014	(0.0700)	(0.07)		(0.07)
31/01/2014	(0.5300)	(0.06)	(0.47)	(0.06)
	18,451.2300	7.21	163.66	7.21

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	4,392.2579				
Original Cost	4,762.92	- Indexation Method			
Consideration	5,913.26	- Discounted Method*	771.71	385.84	1,157.55
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	7.21				
- 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)	1,157.55				

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		5,913.26			
MLC - Horizon 4 Balanced Portfolio	782/018	4,392.2579		4,762.92		
Taxable Profit/(Loss)	235/020			771.71		
Non Taxable Profit/(Loss)	236/020			385.84		
Distributions Received	238/018		7.21		7.21	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components