

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

Asset Details

Account Code 782/021
 Asset MLC - Australian Share 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)*
										Other *		
30/06/2009	Purchase	231.0668	314.77	0.74	314.03			314.03	378.68	Discounted *	43.10	21.55
										Indexation	64.65	
30/06/2009	Purchase	1,460.7611	1,857.14	4.70	1,852.44			1,852.44	2,393.93	Discounted *	360.99	180.50
										Indexation	541.49	
30/06/2012	Purchase	974.0818	1,298.87	3.14	1,295.73			1,295.73	1,596.35	Discounted *	200.41	100.21
										Indexation	300.62	
30/06/2013	Purchase	346.7988	518.21	1.12	517.09			517.09	568.34	Other *	51.25	
		<u>3,012.7085</u>	<u>3,988.99</u>	<u>9.70</u>	<u>3,979.29</u>			<u>3,979.29</u>	<u>4,937.30</u>		<u>655.75</u>	<u>302.26</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

30/06/2008		5,513.7000	23.08					23.08
30/06/2009		1,857.1500	9.40		738.31			9.40
30/06/2010		867.6900	25.63		49.55			25.63
30/05/2011		811.0100	7.53		74.25			7.53
30/06/2012		1,298.8700	10.44					10.44
30/06/2012		(3.5100)	(0.25)		(3.26)			(0.25)
30/06/2012		(0.2000)	(0.01)		(0.19)			(0.01)
30/06/2012		(0.2400)	(0.02)		(0.22)			(0.02)
30/06/2012		(4.3700)	(0.31)		(4.06)			(0.31)
30/06/2013		1,064.8600	23.43					23.43
30/06/2013		(10.2600)	(0.83)		(9.43)			(0.83)

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30/06/2013	(7.7900)	(0.63)	(7.16)	(0.63)
30/09/2013	(2.3200)	(0.24)	(2.08)	(0.24)
31/12/2013	(2.8400)	(0.30)	(2.54)	(0.30)
22/01/2014	(647.8300)	(67.51)	(580.32)	(67.51)
22/01/2014	(93.7600)	(9.77)	(83.99)	(9.77)
22/01/2014	(1.8100)	(1.81)		(1.81)
22/01/2014	(0.7700)	(0.77)		(0.77)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(0.0700)	(0.07)		(0.07)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(0.0900)	(0.09)		(0.09)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(0.0700)	(0.07)		(0.07)
22/01/2014	(0.7800)	(0.78)		(0.78)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(0.0700)	(0.07)		(0.07)
22/01/2014	(0.0400)	(0.04)		(0.04)
22/01/2014	(0.2300)	(0.23)		(0.23)
22/01/2014	(0.0500)	(0.05)		(0.05)
22/01/2014	(0.0500)	(0.05)		(0.05)
22/01/2014	(0.0700)	(0.07)		(0.07)
22/01/2014	(0.0500)	(0.05)		(0.05)
22/01/2014	(1.6900)	(1.69)		(1.69)
22/01/2014	(0.8600)	(0.86)		(0.86)
22/01/2014	(1.1800)	(1.18)		(1.18)
22/01/2014	(0.8700)	(0.87)		(0.87)
22/01/2014	(0.0800)	(0.08)		(0.08)

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22/01/2014	(3.9100)	(0.75)	(3.16)	(0.75)
31/01/2014	(0.8000)	(0.08)	(0.72)	(0.08)
	10,626.3400	9.70	164.98	9.70

Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	3,012.7085	- Indexation Method			
Original Cost	3,988.99	- Discounted Method*	604.50	302.26	906.76
Consideration	4,937.30	- Other Method*	51.25		51.25
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	9.70				
- 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)	958.01				

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		4,937.30			
MLC - Australian Share Fund	782/021	3,012.7085		3,988.99		
Taxable Profit/(Loss)	235/025			655.75		
Non Taxable Profit/(Loss)	236/025			302.26		
Distributions Received	238/022		9.70		9.70	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components