

MCGOVERN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 13 FEBRUARY 2014

Asset Details

Account Code 782/001
 Asset Shopping Centres Australasia Property Group - Units Fully Paid Stapled
 Date Sold 13 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)*
01/07/2012	Purchase	373.0000	537.00	17.20	519.80			519.80	506.37	Other *	(13.43)	
		<u>373.0000</u>	<u>537.00</u>	<u>17.20</u>	<u>519.80</u>			<u>519.80</u>	<u>506.37</u>		<u>(13.43)</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
30/01/2014		20.1400	5.31					5.31
30/06/2013		(56.0700)	11.89					11.89
		<u>(35.9300)</u>	<u>17.20</u>					<u>17.20</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	373.0000				
Original Cost	537.00	- Indexation Method			
Consideration	506.37	- Discounted Method			
Total Tax Deferred [^]		- Other Method*	(13.43)		(13.43)
- Tax Deferred and Tax Exempt	17.20				
- 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)	(13.43)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		506.37			
Shopping Centres Australasia Property Group - Units Fully Paid Stapled	782/001	373.0000		537.00		
Taxable Profit/(Loss)	235/021		13.43			
Non Taxable Profit/(Loss)	236/021					
Distributions Received	238/001		17.20		17.20	

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components