

**IS2 SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 22 APRIL 2016**

**Asset Details**

Account Code      747/016  
 Asset              Zurich Inv Global Thematic Share Fund  
 Date Sold         22 April 2016

**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)*
<b>Purchase Transactions</b>												
21/10/2013	Purchase	190,389.1550	250,000.00		250,000.00			250,000.00	316,160.23	Discounted * Indexation	44,106.82 66,160.23	22,053.41
		<u>190,389.1550</u>	<u>250,000.00</u>		<u>250,000.00</u>			<u>250,000.00</u>	<u>316,160.23</u>		<u>44,106.82</u>	<u>22,053.41</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

# IS2 SUPERANNUATION FUND

## PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 22 APRIL 2016

### Asset Details

Account Code 747/016  
 Asset Zurich Inv Global Thematic Share Fund  
 Date Sold 22 April 2016

### Disposal Details

Units Sold	190,389.1550	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	250,000.00	- Indexation Method			
Consideration	316,160.23	- Discounted Method*	44,106.82	22,053.41	66,160.23
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- 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)	66,160.23				

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		316,160.23			
Zurich Inv Global Thematic Share Fund	747/016	190,389.1550		250,000.00		
Taxable Profit/(Loss)	235/016			44,106.82		
Non Taxable Profit/(Loss)	236/016			22,053.41		
Distributions Received	238/016					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components