

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

Asset Details

Account Code 747/017
 Asset APN Areit 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)*
Purchase Transactions												
23/10/2013	Purchase	181,225.0800	250,000.00	19,243.89	230,756.11			230,756.11	310,148.61	Discounted * Indexation	52,928.33 79,392.50	26,464.17
10/01/2014	Purchase	89.2100	120.39	9.47	110.92			110.92	152.67	Discounted * Indexation	27.83 41.75	13.92
10/04/2014	Purchase	88.4600	121.05	9.39	111.66			111.66	151.39	Discounted * Indexation	26.49 39.73	13.24
10/07/2014	Purchase	89.3800	129.00	9.49	119.51			119.51	152.96	Discounted * Indexation	22.30 33.45	11.15
10/10/2014	Purchase	89.8400	126.81	9.54	117.27			117.27	153.75	Discounted * Indexation	24.32 36.48	12.16
12/01/2015	Purchase	84.6200	132.02	8.99	123.03			123.03	144.82	Discounted * Indexation	14.53 21.79	7.26
		<u>181,666.5900</u>	<u>250,629.27</u>	<u>19,290.77</u>	<u>231,338.50</u>			<u>231,338.50</u>	<u>310,904.20</u>		<u>53,043.80</u>	<u>26,521.90</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
Income Transactions								
30/06/2014		1,577.1200	3,665.95					3,665.95
30/06/2015		1,579.4100	10,501.85					10,501.85
11/04/2016		1,579.4100	5,122.97					5,122.97
		<u>4,735.9400</u>	<u>19,290.77</u>					<u>19,290.77</u>

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Disposal Details

Units Sold	181,666.5900	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	250,629.27	- Indexation Method			
Consideration	310,904.20	- Discounted Method*	53,043.80	26,521.90	79,565.70
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	19,290.77				
- 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)	79,565.70				

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		310,904.20			
APN Areit Fund	747/017	181,666.5900		250,629.27		
Taxable Profit/(Loss)	235/017			53,043.80		
Non Taxable Profit/(Loss)	236/017			26,521.90		
Distributions Received	238/017		19,290.77		19,290.77	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components