

**IS2 SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 APRIL 2016**

**Asset Details**

Account Code      747/009  
 Asset              Perpetual WIFA Industrial Share Fund  
 Date Sold         27 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)*
22/10/2013	Purchase	83,646.3660	250,000.00	38.21	249,961.79			249,961.79	170,842.35	Other *	(79,119.44)	
		83,646.3660	250,000.00	38.21	249,961.79			249,961.79	170,842.35		(79,119.44)	

^ 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
30/06/2014		53,216.5500	9.14					9.14
30/06/2015		33,093.4500	29.07					29.07
		86,310.0000	38.21					38.21

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**Disposal Details**

Units Sold	83,646.3660	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	250,000.00	- Indexation Method			
Consideration	170,842.35	- Discounted Method			
Total Tax Deferred^		- Other Method*	(79,119.44)		(79,119.44)
- Tax Deferred and Tax Exempt	38.21				
- 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)	(79,119.44)				

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		170,842.35			
Perpetual WIFA Industrial Share Fund	747/009	83,646.3660		250,000.00		
Taxable Profit/(Loss)	235/009		79,119.44			
Non Taxable Profit/(Loss)	236/009					
Distributions Received	238/009		38.21		38.21	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components