

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

**Asset Details**

Account Code      747/010  
 Asset              Sandhurst IML Industrial 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	165,181.1158	248,253.92	489.93	247,763.99			247,763.99	254,426.82	Discounted * Indexation	4,441.89 6,662.83	2,220.94
21/10/2013	Instalment									Other *		
		<u>165,181.1158</u>	<u>248,253.92</u>	<u>489.93</u>	<u>247,763.99</u>			<u>247,763.99</u>	<u>254,426.82</u>		<u>4,441.89</u>	<u>2,220.94</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
<b>Income Transactions</b>								
30/06/2014		4,725.3500	132.19					132.19
30/06/2015		18,251.4300	262.44					262.44
08/01/2016		6,359.4700	95.30					95.30
		<u>29,336.2500</u>	<u>489.93</u>					<u>489.93</u>

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 Date Sold           22 April 2016

**Disposal Details**

Units Sold	165,181.1158	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	248,253.92	- Indexation Method			
Consideration	254,426.82	- Discounted Method*	4,441.89	2,220.94	6,662.83
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	489.93				
- 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)	6,662.83				

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		254,426.82			
Sandhurst IML Industrial Share Fund	747/010	165,181.1158		248,253.92		
Taxable Profit/(Loss)	235/010			4,441.89		
Non Taxable Profit/(Loss)	236/010			2,220.94		
Distributions Received	238/010		489.93		489.93	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components