

ELIZABETH COOKE SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 DECEMBER 2017

Asset Details

Account Code 776/015
 Asset EVE Investments Ltd
 Date Sold 6 December 2017

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												
11/06/2010	Purchase	50,000.0000	1,750.00		1,750.00			1,750.00	989.00	Other *	(761.00)	
07/07/2010	Purchase	1,687,500.0000	48,431.25		48,431.25			48,431.25	33,378.75	Other *	(15,052.50)	
25/08/2010	Purchase	1,000,000.0000	35,000.00		35,000.00			35,000.00	19,780.00	Other *	(15,220.00)	
08/09/2011	Purchase	62,500.0000	2,964.61		2,964.61			2,964.61	1,236.25	Other *	(1,728.36)	
07/03/2012	Purchase	640,000.0000	22,400.00		22,400.00			22,400.00	12,659.20	Other *	(9,740.80)	
16/10/2013	Purchase	1,300,000.0000	6,500.00		6,500.00			6,500.00	25,714.00	Discounted *	12,809.33	6,404.67
										Indexation	19,214.00	
08/03/2016	Purchase	260,000.0000	1,300.00		1,300.00			1,300.00	5,142.80	Discounted *	2,561.87	1,280.93
										Indexation	3,842.80	
		<u>5,000,000.0000</u>	<u>118,345.86</u>		<u>118,345.86</u>			<u>118,345.86</u>	<u>98,900.00</u>		<u>(27,131.46)</u>	<u>7,685.60</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	5,000,000.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	118,345.86	- Indexation Method			
Consideration	98,900.00	- Discounted Method*	15,371.20	7,685.60	23,056.80
Total Tax Deferred^		- Other Method*	(42,502.66)		(42,502.66)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	(19,445.86)				

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		98,900.00			
EVE Investments Ltd	776/015	5,000,000.0000		118,345.86		
Taxable Profit/(Loss)	235/018		27,131.46			
Non Taxable Profit/(Loss)	236/018			7,685.60		
Distributions Received	239/015					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components