

**THE DB & DM KELLY SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 12 MARCH 2010**

**Asset Details**

Account Code      776/018  
 Asset                Fosters Group  
 Date Sold          12 March 2010

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust <sup>^</sup>	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
19/04/2002	Purchase	2,000.0000	8,826.70		8,826.70			8,826.70	10,602.10	Discounted * Indexation	1,183.60 1,775.40	591.80
01/10/2002	Purchase	39.0000	190.00		190.00			190.00	206.74	Discounted * Indexation	11.16 16.74	5.58
07/03/2003	Purchase	40.0000	168.22		168.22			168.22	212.04	Discounted * Indexation	29.21 43.82	14.61
01/10/2003	Purchase	50.0000	218.30		218.30			218.30	265.05	Discounted * Indexation	31.17 46.75	15.58
02/04/2004	Purchase	43.0000	186.29		186.29			186.29	227.94	Discounted * Indexation	27.77 41.65	13.88
01/10/2004	Purchase	49.0000	228.06		228.06			228.06	259.75	Discounted * Indexation	21.13 31.69	10.56
04/04/2005	Purchase	39.0000	205.44		205.44			205.44	206.74	Discounted * Indexation	0.87 1.30	0.43
09/09/2005	Purchase	43.0000	242.95		242.95			242.95	227.94	Other *	(15.01)	
		<u>2,303.0000</u>	<u>10,265.96</u>		<u>10,265.96</u>			<u>10,265.96</u>	<u>12,208.30</u>		<u>1,289.90</u>	<u>652.44</u>

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	2,303.0000	- Indexation Method			
Original Cost	10,265.96	- Discounted Method*	1,304.91	652.44	1,957.35
Consideration	12,208.30	- Other Method*	(15.01)		(15.01)
Total Tax Deferred^					
- 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)	1,942.34				

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		12,208.30			
Fosters Group	776/018	2,303.0000		10,265.96		
Taxable Profit/(Loss)	235/018			1,289.90		
Non Taxable Profit/(Loss)	236/018			652.44		
Distributions Received	239/018					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components