

THE DB & DM KELLY SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 NOVEMBER 2020

Asset Details

Account Code 776/045
 Asset South32 Limited
 Date Sold 27 November 2020

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)*
05/11/1997	Instalment		455.84		455.84	66.80	68.70	455.84	548.53	Discounted * Indexation	61.79 79.93	30.90 12.76
20/05/2015	Purchase	225.0000								Other *		
03/06/1998	Instalment		8.10		8.10	67.40	68.70	8.10	9.70	Discounted * Indexation	1.07 1.45	0.53 0.15
20/05/2015	Purchase	4.0000								Other *		
25/11/1998	Instalment		8.10		8.10	67.80	68.70	8.10	9.70	Discounted * Indexation	1.07 1.49	0.53 0.11
20/05/2015	Purchase	4.0000								Other *		
02/06/1999	Instalment		8.10		8.10	68.10	68.70	8.10	9.70	Discounted * Indexation	1.07 1.53	0.53 0.07
20/05/2015	Purchase	4.0000								Other *		
30/06/2000	Instalment		6.08		6.08			6.08	7.31	Discounted * Indexation	0.82 1.23	0.41
20/05/2015	Purchase	3.0000								Other *		
04/04/2001	Instalment		506.49		506.49			506.49	609.48	Discounted * Indexation	68.66 102.99	34.33
20/05/2015	Purchase	250.0000								Other *		
30/06/2003	Instalment		1,057.56		1,057.56			1,057.56	1,272.58	Discounted * Indexation	143.35 215.02	71.67
20/05/2015	Purchase	522.0000								Other *		
06/07/2007	Instalment		810.39		810.39			810.39	975.16	Discounted * Indexation	109.85 164.77	54.92
20/05/2015	Purchase	400.0000								Other *		
17/08/2007	Instalment		1,215.58		1,215.58			1,215.58	1,462.75	Discounted * Indexation	164.78 247.17	82.39

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20/05/2015	Purchase	600.0000					Other *		
27/06/2008	Instalment		516.62	516.62	516.62	621.66	Discounted *	70.03	35.01
							Indexation	105.04	
20/05/2015	Purchase	255.0000					Other *		
26/08/2008	Instalment		506.49	506.49	506.49	609.48	Discounted *	68.66	34.33
							Indexation	102.99	
20/05/2015	Purchase	250.0000					Other *		
30/09/2008	Instalment		607.79	607.79	607.79	731.37	Discounted *	82.39	41.19
							Indexation	123.58	
20/05/2015	Purchase	300.0000					Other *		
08/04/2011	Instalment		638.18	638.18	638.18	767.94	Discounted *	86.51	43.25
							Indexation	129.76	
20/05/2015	Purchase	315.0000					Other *		
		<u>3,132.0000</u>	<u>6,345.32</u>	<u>6,345.32</u>	<u>6,345.32</u>	<u>7,635.36</u>		<u>860.05</u>	<u>429.99</u>

^ 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	3,132.0000	- Indexation Method			
Original Cost	6,345.32	- Discounted Method*	860.05	429.99	1,290.04
Consideration	7,635.36	- Other Method			
Total Tax Deferred^					
- 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 Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	1,290.04				

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		7,635.36			
South32 Limited	776/045	3,132.0000		6,345.32		
Taxable Profit/(Loss)	235/047			860.05		
Non Taxable Profit/(Loss)	236/047			429.99		
Distributions Received	239/045					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components