

**THE MULINOLIN SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 21 APRIL 2021**

**Asset Details**

Account Code      782/020  
 Asset                Legg Mason Martin Currie Adv Eq Income Fund  
 Date Sold          21 April 2021

**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)*
29/05/2019	Purchase	11,188.1800	11,245.58		11,245.58			11,245.58	10,032.95	Other *	(1,212.63)	
12/07/2019	Purchase	617.5200	620.33		620.33			620.33	553.76	Other *	(66.57)	
15/07/2019	Purchase	68.5100	68.34		68.34			68.34	61.44	Other *	(6.90)	
28/02/2020	Purchase	31.2400	29.98		29.98			29.98	28.01	Other *	(1.97)	
11/03/2020	Purchase	53.5700	46.39		46.39			46.39	48.04	Discounted * Indexation	1.10 1.65	0.55
16/03/2020	Purchase	53.2600	40.45		40.45			40.45	47.76	Discounted * Indexation	4.87 7.31	2.44
20/03/2020	Purchase	5,248.1800	4,128.95		4,128.95			4,128.95	4,706.28	Discounted * Indexation	384.89 577.33	192.44
20/03/2020	Purchase	25.0400	18.08		18.08			18.08	22.45	Discounted * Indexation	2.91 4.37	1.46
03/04/2020	Purchase	29.2700	20.94		20.94			20.94	26.25	Discounted * Indexation	3.54 5.31	1.77
15/04/2020	Purchase	78.7400	60.47		60.47			60.47	70.61	Discounted * Indexation	6.76 10.14	3.38
14/07/2020	Purchase	26.3300	21.75		21.75			21.75	23.61	Other *	1.86	
15/07/2020	Purchase	71.7400	60.37		60.37			60.37	64.33	Other *	3.96	
16/07/2020	Purchase	202.5300	169.27		169.27			169.27	181.62	Other *	12.35	
20/07/2020	Purchase	43.8400	36.50		36.50			36.50	39.31	Other *	2.81	
14/01/2021	Purchase	16.0900	19.53		19.53			19.53	14.43	Other *	(5.10)	
19/01/2021	Purchase	27.0700	33.09		33.09			33.09	24.27	Other *	(8.82)	
24/03/2021	Purchase	233.1800	294.10		294.10			294.10	209.10	Other *	(85.00)	
		<u>18,014.2900</u>	<u>16,914.12</u>		<u>16,914.12</u>			<u>16,914.12</u>	<u>16,154.22</u>		<u>(961.94)</u>	<u>202.04</u>

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^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**Disposal Details**

Units Sold	18,014.2900	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	16,914.12	- Indexation Method			
Consideration	16,154.22	- Discounted Method*	404.07	202.04	606.11
Total Tax Deferred^		- Other Method*	(1,366.01)		(1,366.01)
- 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)	(759.90)				

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		16,154.22			
Legg Mason Martin Currie Adv Eq Income Fund	782/020	18,014.2900		16,914.12		
Taxable Profit/(Loss)	235/022		961.94			
Non Taxable Profit/(Loss)	236/022			202.04		
Distributions Received	238/020					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components