

**THE MULINOLIN SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 22 APRIL 2021**

**Asset Details**

Account Code      782/026  
 Asset                Kapstream Advantage Absolute Return Income Fund  
 Date Sold          22 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)*
<b>Purchase Transactions</b>												
29/05/2019	Purchase	13,542.0000	13,810.94		13,810.94			13,810.94	16,361.43	Discounted * Indexation	1,700.33 2,550.49	850.16
12/07/2019	Purchase	685.6500	689.26		689.26			689.26	828.40	Discounted * Indexation	92.76 139.14	46.38
15/07/2019	Purchase	75.5400	75.94		75.94			75.94	91.27	Discounted * Indexation	10.22 15.33	5.11
28/02/2020	Purchase	31.6700	32.29		32.29			32.29	38.26	Discounted * Indexation	3.98 5.97	1.99
16/03/2020	Purchase	42.8300	43.56		43.56			43.56	51.75	Discounted * Indexation	5.46 8.19	2.73
20/03/2020	Purchase	21.1500	21.37		21.37			21.37	25.55	Discounted * Indexation	2.79 4.18	1.39
03/04/2020	Purchase	24.7600	24.75		24.75			24.75	29.91	Discounted * Indexation	3.44 5.16	1.72
15/04/2020	Purchase	71.9000	71.46		71.46			71.46	86.87	Discounted * Indexation	10.27 15.41	5.14
30/06/2020	Purchase	8.0000							9.67	Other *	9.67	
14/07/2020	Purchase	25.5800	25.70		25.70			25.70	30.91	Other *	5.21	
15/07/2020	Purchase	71.0100	71.35		71.35			71.35	85.79	Other *	14.44	
16/07/2020	Purchase	199.1000	200.05		200.05			200.05	240.55	Other *	40.50	
20/07/2020	Purchase	42.9200	43.14		43.14			43.14	51.86	Other *	8.72	
30/10/2020	Purchase	31.4600	38.11		38.11			38.11	38.01	Other *	(0.10)	
14/01/2021	Purchase	20.4700	24.82		24.82			24.82	24.73	Other *	(0.09)	
24/03/2021	Purchase	1,394.2500	1,691.50		1,691.50			1,691.50	1,684.53	Other *	(6.97)	
		<u>16,288.2900</u>	<u>16,864.24</u>		<u>16,864.24</u>			<u>16,864.24</u>	<u>19,679.49</u>		<u>1,900.63</u>	<u>914.62</u>

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^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**Disposal Details**

Units Sold	16,288.2900	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	16,864.24	- Indexation Method			
Consideration	19,679.49	- Discounted Method*	1,829.25	914.62	2,743.87
Total Tax Deferred^		- Other Method*	71.38		71.38
- 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)	2,815.25				

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		19,679.49			
Kapstream Advantage Absolute Return Income Fund	782/026	16,288.2900		16,864.24		
Taxable Profit/(Loss)	235/028			1,900.63		
Non Taxable Profit/(Loss)	236/028			914.62		
Distributions Received	238/026					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components