

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

Asset Details

Account Code 782/037
 Asset Magellan Infrastructure 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)*
20/03/2020	Purchase	7.0900	7.81		7.81			7.81	9.37	Discounted * Indexation	1.04 1.56	0.52
30/03/2020	Purchase	5,139.3200	6,262.26		6,262.26			6,262.26	6,788.53	Discounted * Indexation	350.85 526.27	175.42
03/04/2020	Purchase	7.8200	9.04		9.04			9.04	10.33	Discounted * Indexation	0.86 1.29	0.43
15/04/2020	Purchase	21.0200	26.11		26.11			26.11	27.77	Discounted * Indexation	1.11 1.66	0.55
14/07/2020	Purchase	7.4500	9.39		9.39			9.39	9.84	Other *	0.45	
30/10/2020	Purchase	11.4000	13.92		13.92			13.92	15.06	Other *	1.14	
14/01/2021	Purchase	7.0200	8.73		8.73			8.73	9.27	Other *	0.54	
19/01/2021	Purchase	11.9600	14.79		14.79			14.79	15.80	Other *	1.01	
24/03/2021	Purchase	278.0800	352.10		352.10			352.10	367.32	Other *	15.22	
		<u>5,491.1600</u>	<u>6,704.15</u>		<u>6,704.15</u>			<u>6,704.15</u>	<u>7,253.29</u>		<u>372.22</u>	<u>176.92</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	5,491.1600	- Indexation Method			
Original Cost	6,704.15	- Discounted Method*	353.86	176.92	530.78
Consideration	7,253.29	- Other Method*	18.36		18.36
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			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	549.14				

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		7,253.29			
Magellan Infrastructure Fund	782/037	5,491.1600		6,704.15		
Taxable Profit/(Loss)	235/039			372.22		
Non Taxable Profit/(Loss)	236/039			176.92		
Distributions Received	238/037					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components