

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

**Asset Details**

Account Code      782/043  
 Asset                Pandal Short Term Income Securities Fund  
 Date Sold          21 April 2021

**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)*
14/01/2021	Purchase	24.1600	24.13		24.13			24.13	24.13	Other *		
19/01/2021	Purchase	40.9200	40.87		40.87			40.87	40.86	Other *	(0.01)	
03/03/2021	Purchase	10,123.9900	10,120.95		10,120.95			10,120.95	10,109.94	Other *	(11.01)	
24/03/2021	Purchase	19,976.6600	19,970.67		19,970.67			19,970.67	19,948.95	Other *	(21.72)	
		<u>30,165.7300</u>	<u>30,156.62</u>		<u>30,156.62</u>			<u>30,156.62</u>	<u>30,123.88</u>		<u>(32.74)</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	30,165.7300				
Original Cost	30,156.62	- Indexation Method			
Consideration	30,123.88	- Discounted Method			
Total Tax Deferred^		- Other Method*	(32.74)		(32.74)
- 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)	(32.74)				

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		30,123.88			
Pandal Short Term Income Securities Fund	782/043	30,165.7300		30,156.62		
Taxable Profit/(Loss)	235/044		32.74			
Non Taxable Profit/(Loss)	236/044					
Distributions Received	238/042					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components