

**Robinson Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 31 MARCH 2016**

**Asset Details**

Account Code      724/003  
 Asset              WOWHC - Woolworths Limited - Unsecured Subordinated Frn Ii  
 Date Sold         31 March 2016

**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)*
24/11/2011	Purchase	160.0000	16,000.00		16,000.00			16,000.00	16,163.78	Discounted * Indexation	109.19 163.78	54.59
		<u>160.0000</u>	<u>16,000.00</u>		<u>16,000.00</u>			<u>16,000.00</u>	<u>16,163.78</u>		<u>109.19</u>	<u>54.59</u>

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**Robinson Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 31 MARCH 2016**

**Asset Details**

Account Code      724/003  
 Asset              WOWHC - Woolworths Limited - Unsecured Subordinated Frn Ii  
 Date Sold         31 March 2016

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	160.0000	- Indexation Method			
Original Cost	16,000.00	- Discounted Method*	109.19	54.59	163.78
Consideration	16,163.78	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation is not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	163.78				

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		16,163.78			
WOWHC - Woolworths Limited - Unsecured Subordinated Frn Ii Maturing	724/003	160.0000		16,000.00		
Taxable Profit/(Loss)	235/103			109.19		
Non Taxable Profit/(Loss)	236/103			54.59		
Distributions Received	250/012					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components