

Robinson Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 4 MARCH 2015

Asset Details

Account Code 776/047
 Asset TLS - Telstra Corporation Limited. - Ordinary Fully Paid
 Date Sold 4 March 2015

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)*
07/10/2002	Purchase	15,744.0000	57,937.92		57,937.92			57,937.92	100,483.21	Discounted * Indexation	28,363.53 42,545.29	14,181.76
19/11/2003	Purchase	3,018.0000	13,581.00		13,581.00			13,581.00	19,261.83	Discounted * Indexation	3,787.22 5,680.83	1,893.61
10/08/2011	Purchase	6,982.0000	19,923.94		19,923.94			19,923.94	44,561.34	Discounted * Indexation	16,424.93 24,637.40	8,212.47
28/02/2012	Purchase	20,000.0000	65,680.67		65,680.67			65,680.67	127,646.35	Discounted * Indexation	41,310.45 61,965.68	20,655.23
13/08/2012	Purchase	10,000.0000	40,750.79		40,750.79			40,750.79	63,823.18	Discounted * Indexation	15,381.59 23,072.39	7,690.80
16/01/2014	Purchase	10,000.0000	52,615.01		52,615.01			52,615.01	63,823.18	Discounted * Indexation	7,472.11 11,208.17	3,736.06
17/02/2014	Purchase	10,000.0000	51,013.09		51,013.09			51,013.09	63,823.18	Discounted * Indexation	8,540.06 12,810.09	4,270.03
18/12/2014	Purchase	10,000.0000	57,470.83		57,470.83			57,470.83	63,823.18	Other *	6,352.35	
18/12/2014	Purchase	10,000.0000	57,170.47		57,170.47			57,170.47	63,823.18	Other *	6,652.71	
07/01/2015	Purchase	4,256.0000	25,421.34		25,421.34			25,421.34	27,163.14	Other *	1,741.80	
15/01/2015	Purchase	20,000.0000	120,946.91		120,946.91			120,946.91	127,646.35	Other *	6,699.44	
16/02/2015	Purchase	15,000.0000	97,919.31		97,919.31			97,919.31	95,734.76	Other *	(2,184.55)	
		135,000.0000	660,431.28		660,431.28			660,431.28	861,612.88		140,541.64	60,639.96

[^] 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	135,000.0000	- Indexation Method			
Original Cost	660,431.28	- Discounted Method*	121,279.89	60,639.96	181,919.85
Consideration	861,612.88	- Other Method*	19,261.75		19,261.75
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)	201,181.60				

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		861,612.88			
TLS - Telstra Corporation Limited. - Ordinary Fully Paid	776/047	135,000.0000		660,431.28		
Taxable Profit/(Loss)	235/056			140,541.64		
Non Taxable Profit/(Loss)	236/056			60,639.96		
Distributions Received	239/050					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components