

**THE RS & PM STRATFORD SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 24 FEBRUARY 2009**

**Asset Details**

Account Code      776/019  
 Asset              Fosters Group  
 Date Sold         24 February 2009

**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)*
10/11/1997	Purchase	1,000.0000	2,600.00		2,600.00	120.00	123.40	2,600.00	5,202.72	Discounted * Indexation	1,735.15 2,529.92	867.57 72.80
03/11/2000	Purchase	3,500.0000	15,677.20		15,677.20			15,677.20	18,209.50	Discounted * Indexation	1,688.20 2,532.30	844.10
24/07/2001	Purchase	571.0000	2,997.75		2,997.75			2,997.75	2,970.75	Other *	(27.00)	
01/10/2002	Purchase	98.0000	481.75		481.75			481.75	509.87	Discounted * Indexation	18.75 28.12	9.37
01/04/2003	Purchase	102.0000	426.44		426.44			426.44	530.68	Discounted * Indexation	69.49 104.24	34.75
01/10/2003	Purchase	126.0000	553.46		553.46			553.46	655.54	Discounted * Indexation	68.05 102.08	34.03
01/03/2004	Purchase	108.0000	472.24		472.24			472.24	561.89	Discounted * Indexation	59.77 89.65	29.88
01/10/2004	Purchase	125.0000	578.03		578.03			578.03	650.34	Discounted * Indexation	48.21 72.31	24.10
01/04/2005	Purchase	100.0000	520.78		520.78			520.78	520.27	Other *	(0.51)	
01/09/2005	Purchase	109.0000	615.98		615.98			615.98	567.10	Other *	(48.88)	
01/04/2006	Purchase	108.0000	569.30		569.30			569.30	561.89	Other *	(7.41)	
01/09/2006	Purchase	116.0000	698.77		698.77			698.77	603.51	Other *	(95.26)	
01/04/2007	Purchase	104.0000	651.77		651.77			651.77	541.08	Other *	(110.69)	
01/10/2007	Purchase	126.0000	801.71		801.71			801.71	655.54	Other *	(146.17)	
02/04/2008	Purchase	145.0000	755.16		755.16			755.16	754.39	Other *	(0.77)	
		<u>6,438.0000</u>	<u>28,400.34</u>		<u>28,400.34</u>			<u>28,400.34</u>	<u>33,495.07</u>		<u>3,250.93</u>	<u>1,843.80</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	6,438.0000	- Indexation Method			
Original Cost	28,400.34	- Discounted Method*	3,687.62	1,843.80	5,531.42
Consideration	33,495.07	- Other Method*	(436.69)		(436.69)
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)	5,094.73				

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		33,495.07			
Fosters Group	776/019	6,438.0000		28,400.34		
Taxable Profit/(Loss)	235/019			3,250.93		
Non Taxable Profit/(Loss)	236/019			1,843.80		
Distributions Received	239/019					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components