

**The M & R Victor Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 23 SEPTEMBER 2014**

**Asset Details**

Account Code      782/005  
 Asset              AIO - Asciano Group - Stapled Securities Fully Paid  
 Date Sold         23 September 2014

**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)*
15/06/2007	Purchase	366.8379	6,594.45	52.28	6,542.17			6,542.17	2,279.15	Other *	(4,263.02)	
15/06/2007	Instalment									Other *		
20/08/2009	Purchase	1,061.1621	3,500.00	151.24	3,348.76			3,348.76	6,592.97	Discounted * Indexation	2,162.81 3,244.21	1,081.40
		<u>1,428.0000</u>	<u>10,094.45</u>	<u>203.52</u>	<u>9,890.93</u>			<u>9,890.93</u>	<u>8,872.12</u>		<u>(2,100.21)</u>	<u>1,081.40</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
01/07/2008		253.0000	203.52					203.52
		<u>253.0000</u>	<u>203.52</u>					<u>203.52</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,428.0000	- Indexation Method			
Original Cost	10,094.45	- Discounted Method*	2,162.81	1,081.40	3,244.21
Consideration	8,872.12	- Other Method*	(4,263.02)		(4,263.02)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	203.52				
- 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)	(1,018.81)				

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		8,872.12			
AIO - Asciano Group - Stapled Securities Fully Paid	782/005	1,428.0000		10,094.45		
Taxable Profit/(Loss)	235/034		2,100.21			
Non Taxable Profit/(Loss)	236/034			1,081.40		
Distributions Received	238/006		203.52		203.52	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components