

RICHBON RETIREMENT FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 JUNE 2014

Asset Details

Account Code 782/012
 Asset Westfield Retail Trust - Units Fully Paid Stapled Securities
 Date Sold 30 June 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)*
01/07/2011	Purchase	331.0000	(102.70)	132.03	(234.73)			(234.73)	0.36	Discounted * Indexation	156.73 235.09	78.36
01/07/2011	Instalment									Other *		
		<u>331.0000</u>	<u>(102.70)</u>	<u>132.03</u>	<u>(234.73)</u>			<u>(234.73)</u>	<u>0.36</u>		<u>156.73</u>	<u>78.36</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
28/02/2011		1.5800	1.58					1.58
29/02/2012		30.2400	16.65					16.65
28/02/2014		35.7200	113.80					113.80
		<u>67.5400</u>	<u>132.03</u>					<u>132.03</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	331.0000				
Original Cost	(102.70)	- Indexation Method			
Consideration	0.36	- Discounted Method*	156.73	78.36	235.09
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	132.03				
- 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)	235.09				

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		0.36			
Westfield Retail Trust - Units Fully Paid Stapled Securities	782/012	331.0000		(102.70)		
Taxable Profit/(Loss)	235/054			156.73		
Non Taxable Profit/(Loss)	236/054			78.36		
Distributions Received	238/014		132.03		132.03	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components