

**R&S Stafford Smith Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 4 APRIL 2016**

**Asset Details**

Account Code      776/010  
 Asset              AGL- AGL Energy Limited - Ordinary Fully Paid  
 Date Sold         4 April 2016

**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)*
31/03/2010	Purchase	446.0000	6,743.89		6,743.89			6,743.89	8,794.87	Discounted * Indexation	1,367.32 2,050.98	683.66
30/09/2010	Purchase	38.0000	576.83		576.83			576.83	752.26	Discounted * Indexation	116.95 175.43	58.48
14/04/2011	Purchase	42.0000	566.08		566.08			566.08	738.34	Discounted * Indexation	114.84 172.26	57.42
29/09/2011	Purchase	46.0000	617.61		617.61			617.61	805.65	Discounted * Indexation	125.36 188.04	62.68
05/04/2012	Purchase	44.0000	590.63		590.63			590.63	770.05	Discounted * Indexation	119.61 179.42	59.81
31/03/2010	Instalment		(958.93)		(958.93)			(958.93)	(1,241.93)	Discounted * Indexation	(188.67) (283.00)	(94.33)
29/09/2011	Instalment									Other *		
05/04/2012	Instalment									Other *		
30/09/2010	Instalment									Other *		
14/04/2011	Instalment									Other *		
27/09/2012	Purchase	48.0000	689.28		689.28			689.28	898.90	Discounted * Indexation	139.75 209.62	69.87
04/04/2013	Purchase	42.0000	660.60		660.60			660.60	861.57	Discounted * Indexation	133.98 200.97	66.99
27/09/2013	Purchase	49.0000	740.52		740.52			740.52	965.55	Discounted * Indexation	150.02 225.03	75.01
04/04/2014	Purchase	46.0000	687.90		687.90			687.90	896.84	Discounted * Indexation	139.29 208.94	69.65
30/09/2014	Purchase	56.0000	771.87		771.87			771.87	1,006.36	Discounted * Indexation	156.33 234.49	78.16

**R&S Stafford Smith Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 4 APRIL 2016**

**Asset Details**

Account Code 776/010  
 Asset AGL- AGL Energy Limited - Ordinary Fully Paid  
 Date Sold 4 April 2016

25/03/2015	Purchase	49.0000	718.50	718.50	718.50	936.80	Discounted *	145.53	72.77
							Indexation	218.30	
24/09/2015	Purchase	51.0000	830.96	830.96	830.96	1,083.44	Other *	252.48	
16/03/2016	Purchase	43.0000	798.40	798.40	798.40	1,041.35	Other *	242.95	
		<u>1,000.0000</u>	<u>14,034.14</u>	<u>14,034.14</u>	<u>14,034.14</u>	<u>18,310.05</u>		<u>3,015.74</u>	<u>1,260.17</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**R&S Stafford Smith Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 4 APRIL 2016**

**Asset Details**

Account Code      776/010  
 Asset                AGL- AGL Energy Limited - Ordinary Fully Paid  
 Date Sold           4 April 2016

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,000.0000	- Indexation Method			
Original Cost	14,034.14	- Discounted Method*	2,520.31	1,260.17	3,780.48
Consideration	18,310.05	- Other Method*	495.43		495.43
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)	4,275.91				

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		18,310.05			
AGL- AGL Energy Limited - Ordinary Fully Paid	776/010	1,000.0000		14,034.14		
Taxable Profit/(Loss)	235/012			3,015.74		
Non Taxable Profit/(Loss)	236/012			1,260.17		
Distributions Received	239/010					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components