

**Kimgrats Super Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 22 MAY 2013**

**Asset Details**

Account Code      776/212  
 Asset              Transfield Services Limited - Ordinary Fully Paid (GG) (Allocated)  
 Date Sold         22 May 2013

**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)*
<b>Purchase Transactions</b>												
11/01/2007	Purchase	1,000.0000	9,594.39		9,594.39			9,594.39	1,363.10	Other *	(8,231.29)	
10/12/2008	Purchase	1,000.0000	1,250.00		1,250.00			1,250.00	1,363.10	Discounted * Indexation	75.40 113.10	37.70
14/04/2009	Purchase	50.0000	93.50		93.50			93.50	68.16	Other *	(25.34)	
14/09/2009	Purchase	35.0000	148.05		148.05			148.05	47.71	Other *	(100.34)	
14/04/2010	Purchase	26.0000	104.99		104.99			104.99	35.44	Other *	(69.55)	
		<u>2,111.0000</u>	<u>11,190.93</u>		<u>11,190.93</u>			<u>11,190.93</u>	<u>2,877.51</u>		<u>(8,351.12)</u>	<u>37.70</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	2,111.0000	- Indexation Method			
Original Cost	11,190.93	- Discounted Method*	75.40	37.70	113.10
Consideration	2,877.51	- Other Method*	(8,426.52)		(8,426.52)
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)	(8,313.42)				

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		2,877.51			
Transfield Services Limited - Ordinary Fully Paid (GG) (Allocated)	776/212	2,111.0000		11,190.93		
Taxable Profit/(Loss)	235/039		8,351.12			
Non Taxable Profit/(Loss)	236/039			37.70		
Distributions Received	239/212					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components