

Kimgrats Super Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 20 MAY 2013

Asset Details

Account Code 776/221
 Asset Echo Entertainment Group Limited - Ordinary Fully Paid (GG) (Allocated)
 Date Sold 20 May 2013

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)*
11/01/2007	Instalment		1,613.20		1,613.20			1,613.20	1,776.64	Discounted * Indexation	108.96 163.44	54.48
15/06/2011	Purchase	500.0000								Other *		
11/04/2007	Instalment		41.94		41.94			41.94	46.19	Discounted * Indexation	2.83 4.25	1.42
15/06/2011	Purchase	13.0000								Other *		
08/10/2007	Instalment		51.62		51.62			51.62	56.85	Discounted * Indexation	3.49 5.23	1.74
15/06/2011	Purchase	16.0000								Other *		
09/04/2008	Instalment		54.85		54.85			54.85	60.41	Discounted * Indexation	3.71 5.56	1.85
15/06/2011	Purchase	17.0000								Other *		
22/09/2008	Instalment		103.24		103.24			103.24	113.71	Discounted * Indexation	6.98 10.47	3.49
15/06/2011	Purchase	32.0000								Other *		
23/03/2009	Instalment		103.24		103.24			103.24	113.71	Discounted * Indexation	6.98 10.47	3.49
15/06/2011	Purchase	32.0000								Other *		
22/03/2010	Instalment		90.34		90.34			90.34	99.49	Discounted * Indexation	6.10 9.15	3.05
15/06/2011	Purchase	28.0000								Other *		
18/09/2009	Instalment		87.11		87.11			87.11	95.94	Discounted * Indexation	5.89 8.83	2.94
15/06/2011	Purchase	27.0000								Other *		
01/11/2010	Instalment		245.21		245.21			245.21	270.05	Discounted * Indexation	16.56 24.84	8.28

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15/06/2011	Purchase	76.0000					Other *		
20/09/2010	Instalment		87.11	87.11	87.11	95.94	Discounted *	5.89	2.94
							Indexation	8.83	
15/06/2011	Purchase	27.0000					Other *		
21/03/2011	Instalment		77.30	77.30	77.30	85.02	Discounted *	5.15	2.57
							Indexation	7.72	
15/06/2011	Purchase	24.0000					Other *		
02/07/2012	Purchase	159.0000	524.70	524.70	524.70	577.22	Other *	52.52	
		<u>951.0000</u>	<u>3,079.86</u>	<u>3,079.86</u>	<u>3,079.86</u>	<u>3,391.17</u>		<u>225.06</u>	<u>86.25</u>

^ 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	951.0000				
Original Cost	3,079.86	- Indexation Method			
Consideration	3,391.17	- Discounted Method*	172.54	86.25	258.79
Total Tax Deferred^		- Other Method*	52.52		52.52
- 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)	311.31				

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		3,391.17			
Echo Entertainment Group Limited - Ordinary Fully Paid (GG) (Allocated)	776/221	951.0000		3,079.86		
Taxable Profit/(Loss)	235/084			225.06		
Non Taxable Profit/(Loss)	236/085			86.25		
Distributions Received	239/221					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components