

THE ROBDOWN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 MAY 2013

Asset Details

Account Code 776/011
 Asset Australian Foundation Investment Company Limited
 Date Sold 30 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)*
27/02/2008	Purchase	94.0000	498.48		498.48			498.48	503.35	Discounted * Indexation	3.25 4.87	1.62
17/06/2008	Purchase	1,661.0000	8,817.51		8,817.51			8,817.51	8,894.50	Discounted * Indexation	51.33 76.99	25.66
19/06/2008	Purchase	3,000.0000	15,839.95		15,839.95			15,839.95	16,064.72	Discounted * Indexation	149.85 224.77	74.92
16/07/2008	Purchase	1,000.0000	4,799.95		4,799.95			4,799.95	5,354.91	Discounted * Indexation	369.97 554.96	184.99
25/08/2008	Purchase	205.0000	1,017.25		1,017.25			1,017.25	1,097.76	Discounted * Indexation	53.67 80.51	26.84
01/09/2009	Purchase	227.0000	1,066.39		1,066.39			1,066.39	1,215.56	Discounted * Indexation	99.45 149.17	49.72
26/02/2010	Purchase	140.0000	674.40		674.40			674.40	749.69	Discounted * Indexation	50.19 75.29	25.10
09/12/2010	Purchase	2,500.0000	12,154.95		12,154.95			12,154.95	13,387.27	Discounted * Indexation	821.55 1,232.32	410.77
22/03/2011	Purchase	173.0000	795.79		795.79			795.79	926.40	Discounted * Indexation	87.07 130.61	43.54
		<u>9,000.0000</u>	<u>45,664.67</u>		<u>45,664.67</u>			<u>45,664.67</u>	<u>48,194.16</u>		<u>1,686.33</u>	<u>843.16</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	9,000.0000	- Indexation Method			
Original Cost	45,664.67	- Discounted Method*	1,686.33	843.16	2,529.49
Consideration	48,194.16	- Other Method			
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)	2,529.49				

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		48,194.16			
Australian Foundation Investment Company Limited	776/011	9,000.0000		45,664.67		
Taxable Profit/(Loss)	235/019			1,686.33		
Non Taxable Profit/(Loss)	236/019			843.16		
Distributions Received	239/011					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components