

**THE ROBDOWN SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 MAY 2013**

**Asset Details**

Account Code      776/013  
 Asset                Argo Investments Limited  
 Date Sold          29 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)*
04/03/2008	Purchase	124.0000	914.90		914.90			914.90	804.29	Other *	(110.61)	
06/06/2008	Purchase	374.0000	2,774.66		2,774.66			2,774.66	2,425.82	Other *	(348.84)	
13/06/2008	Purchase	1,000.0000	7,269.95		7,269.95			7,269.95	6,486.15	Other *	(783.80)	
16/07/2008	Purchase	1,000.0000	6,699.95		6,699.95			6,699.95	6,486.15	Other *	(213.80)	
20/08/2008	Purchase	195.0000	1,305.44		1,305.44			1,305.44	1,264.80	Other *	(40.64)	
19/09/2008	Purchase	373.0000	2,495.37		2,495.37			2,495.37	2,419.33	Other *	(76.04)	
04/09/2009	Purchase	184.0000	1,165.58		1,165.58			1,165.58	1,193.45	Discounted * Indexation	18.58 27.87	9.29
03/03/2010	Purchase	133.0000	838.92		838.92			838.92	862.66	Discounted * Indexation	15.83 23.74	7.91
17/03/2010	Purchase	2,378.0000	15,000.00		15,000.00			15,000.00	15,424.06	Discounted * Indexation	282.71 424.06	141.35
29/12/2010	Purchase	739.0000	4,544.81		4,544.81			4,544.81	4,793.26	Discounted * Indexation	165.63 248.45	82.82
		<u>6,500.0000</u>	<u>43,009.58</u>		<u>43,009.58</u>			<u>43,009.58</u>	<u>42,159.97</u>		<u>(1,090.98)</u>	<u>241.37</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	6,500.0000	- Indexation Method			
Original Cost	43,009.58	- Discounted Method*	482.75	241.37	724.12
Consideration	42,159.97	- Other Method*	(1,573.73)		(1,573.73)
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)	(849.61)				

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		42,159.97			
Argo Investments Limited	776/013	6,500.0000		43,009.58		
Taxable Profit/(Loss)	235/021		1,090.98			
Non Taxable Profit/(Loss)	236/021			241.37		
Distributions Received	239/013					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components