

**THE ROBDOWN SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 1 MAY 2012**

**Asset Details**

Account Code      782/002  
 Asset              Westfield Group Stapled Securities  
 Date Sold         1 May 2012

**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)*
15/08/2007	Purchase	104.0000	2,028.00	129.84	1,898.16			1,898.16	960.97	Other *	(937.19)	
10/01/2008	Purchase	396.0000	7,523.95	494.41	7,029.54			7,029.54	3,659.06	Other *	(3,370.48)	
02/03/2010	Purchase	500.0000	5,979.95	624.25	5,355.70			5,355.70	4,620.02	Other *	(735.68)	
		<u>1,000.0000</u>	<u>15,531.90</u>	<u>1,248.50</u>	<u>14,283.40</u>			<u>14,283.40</u>	<u>9,240.05</u>		<u>(5,043.35)</u>	

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
28/02/2005		327.2500	304.22					304.22
28/02/2006		694.3400	218.63					218.63
30/06/2007		992.0600	465.89					465.89
13/03/2008		(313.0700)	(313.07)					(313.07)
13/03/2008		(14.9500)	(14.95)					(14.95)
13/03/2008		(9.9100)	(9.91)					(9.91)
13/03/2008		(9.9100)	(9.91)					(9.91)
13/03/2008		(21.9000)	(21.90)					(21.90)
13/03/2008		(256.0500)	(256.05)					(256.05)
13/03/2008		(154.3600)	(154.36)					(154.36)
13/03/2008		(2.0900)	(2.09)					(2.09)
30/06/2009		532.5000	297.22					297.22
30/06/2010		470.0000	369.50					369.50
30/06/2011		635.6000	375.28					375.28
		<u>2,869.5100</u>	<u>1,248.50</u>					<u>1,248.50</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,000.0000	- Indexation Method			
Original Cost	15,531.90	- Discounted Method			
Consideration	9,240.05	- Other Method*	(5,043.35)		(5,043.35)
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	1,248.50				
- 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)	(5,043.35)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		9,240.05			
Westfield Group Stapled Securities	782/002	1,000.0000		15,531.90		
Taxable Profit/(Loss)	235/006		5,043.35			
Non Taxable Profit/(Loss)	236/006					
Distributions Received	238/004		1,248.50		1,248.50	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components