

**PGEF Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 AUGUST 2015**

**Asset Details**

Account Code      747/001  
 Asset                Aberdeen Australian Equities  
 Date Sold           27 August 2015

**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)*
14/05/2009	Purchase	25,467.9700	20,000.00	200.97	19,799.03			19,799.03	22,903.35	Discounted * Indexation	2,069.55 3,104.32	1,034.77
30/06/2009	Purchase	663.6788	530.01	5.24	524.77			524.77	596.85	Discounted * Indexation	48.05 72.08	24.03
31/12/2009	Purchase	491.1451	470.37	3.88	466.49			466.49	441.69	Other *	(24.80)	
30/06/2010	Purchase	552.9350	465.79	4.36	461.43			461.43	497.25	Discounted * Indexation	23.88 35.82	11.94
31/12/2010	Purchase	559.7167	516.34	4.42	511.92			511.92	503.35	Other *	(8.57)	
30/06/2011	Purchase	657.4561	576.79	5.19	571.60			571.60	591.25	Discounted * Indexation	13.10 19.65	6.55
30/12/2011	Purchase	748.1700	567.86	5.90	561.96			561.96	672.83	Discounted * Indexation	73.91 110.87	36.96
29/06/2012	Purchase	745.7800	578.80	5.88	572.92			572.92	670.68	Discounted * Indexation	65.17 97.76	32.59
31/12/2012	Purchase	616.6900	528.98	4.87	524.11			524.11	554.59	Discounted * Indexation	20.32 30.48	10.16
28/06/2013	Purchase	539.5900	463.99	4.26	459.73			459.73	485.25	Discounted * Indexation	17.01 25.52	8.51
31/12/2013	Purchase	570.4700	521.52	4.50	517.02			517.02	513.02	Other *	(4.00)	
30/06/2014	Purchase	633.6200	582.04	5.00	577.04			577.04	569.81	Other *	(7.23)	
31/12/2014	Purchase	557.0300	522.44	4.40	518.04			518.04	500.94	Other *	(17.10)	
30/06/2015	Purchase	675.9000	648.93	5.33	643.60			643.60	607.84	Other *	(35.76)	
		<u>33,480.1517</u>	<u>26,973.86</u>	<u>264.20</u>	<u>26,709.66</u>			<u>26,709.66</u>	<u>30,108.70</u>		<u>2,233.53</u>	<u>1,165.51</u>

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

\* Best/selected method

**PGEF Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 AUGUST 2015**

**Asset Details**

Account Code      747/001  
 Asset              Aberdeen Australian Equities  
 Date Sold         27 August 2015

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
			24.00					24.00
30/06/2010		465.7900	61.97					61.97
30/06/2011		576.7900	50.35		0.06			50.35
29/06/2012		578.8000	54.72					54.72
28/06/2013		463.9900	11.89		0.06			11.89
30/06/2014		582.0400	6.07					6.07
30/06/2015		648.9300	55.19					55.19
		<u>3,316.3400</u>	<u>264.19</u>		<u>0.12</u>			<u>264.19</u>

**PGEF Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 27 AUGUST 2015**

**Asset Details**

Account Code      747/001  
 Asset                Aberdeen Australian Equities  
 Date Sold           27 August 2015

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	33,480.1517				
Original Cost	26,973.86	- Indexation Method			
Consideration	30,108.70	- Discounted Method*	2,330.99	1,165.51	3,496.50
Total Tax Deferred^		- Other Method*	(97.46)		(97.46)
- Tax Deferred and Tax Exempt	264.20				
- 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)	3,399.04				

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		30,108.70			
Aberdeen Australian Equities	747/001	33,480.1517		26,973.86		
Taxable Profit/(Loss)	235/001			2,233.53		
Non Taxable Profit/(Loss)	236/001			1,165.51		
Distributions Received	238/001		264.20		264.20	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components