

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

**Asset Details**

Account Code      747/013  
 Asset                UBS Property Securities  
 Date Sold          27 August 2015

**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)*
<b>Purchase Transactions</b>												
28/03/2008	Purchase	15,490.1183	20,000.00	1,283.21	18,716.79			18,716.79	14,291.24	Other *	(4,425.55)	
30/06/2009	Purchase	1,328.6549	939.97	108.25	831.72			831.72	1,225.82	Discounted * Indexation	262.73 394.10	131.37
30/09/2009	Purchase	240.3325	164.82	19.58	145.24			145.24	221.73	Discounted * Indexation	50.99 76.49	25.50
31/12/2009	Purchase	186.7690	121.12	15.22	105.90			105.90	172.31	Discounted * Indexation	44.27 66.41	22.14
31/03/2010	Purchase	263.6313	165.56	21.48	144.08			144.08	243.23	Discounted * Indexation	66.10 99.15	33.05
30/06/2010	Purchase	208.0022	126.05	16.95	109.10			109.10	191.90	Discounted * Indexation	55.20 82.80	27.60
30/09/2010	Purchase	368.4041	230.33	30.01	200.32			200.32	339.89	Discounted * Indexation	93.05 139.57	46.52
31/12/2010	Purchase	372.1320	226.07	30.32	195.75			195.75	343.33	Discounted * Indexation	98.39 147.58	49.19
31/03/2011	Purchase	224.2510	138.43	18.27	120.16			120.16	206.89	Discounted * Indexation	57.82 86.73	28.91
01/07/2011	Purchase	387.5630	231.53	31.58	199.95			199.95	357.57	Discounted * Indexation	105.08 157.62	52.54
30/09/2011	Purchase	189.5300	101.06	15.44	85.62			85.62	174.86	Discounted * Indexation	59.49 89.24	29.75
31/12/2011	Purchase	210.9700	115.55	17.19	98.36			98.36	194.64	Discounted * Indexation	64.19 96.28	32.09
31/03/2012	Purchase	249.6900	146.02	20.34	125.68			125.68	230.36	Discounted * Indexation	69.79 104.68	34.89
30/06/2012	Purchase	268.0100	166.77	21.84	144.93			144.93	247.27	Discounted *	68.23	34.11

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								Indexation	102.34	
30/09/2012	Purchase	302.1900	199.88	24.62	175.26	175.26	278.80	Discounted *	69.03	34.51
								Indexation	103.54	
31/12/2012	Purchase	172.7500	121.74	14.07	107.67	107.67	159.38	Discounted *	34.47	17.24
								Indexation	51.71	
31/03/2013	Purchase	107.1100	81.85	8.73	73.12	73.12	98.82	Discounted *	17.13	8.57
								Indexation	25.70	
30/06/2013	Purchase	238.3700	185.21	19.42	165.79	165.79	219.92	Discounted *	36.09	18.04
								Indexation	54.13	
30/09/2013	Purchase	106.4500	83.23	8.67	74.56	74.56	98.21	Discounted *	15.77	7.88
								Indexation	23.65	
31/12/2013	Purchase	164.4600	125.49	13.40	112.09	112.09	151.73	Discounted *	26.43	13.21
								Indexation	39.64	
31/03/2014	Purchase	108.2300	84.33	8.82	75.51	75.51	99.85	Discounted *	16.23	8.11
								Indexation	24.34	
30/06/2014	Purchase	565.5900	468.75	46.08	422.67	422.67	521.81	Discounted *	66.09	33.05
								Indexation	99.14	
31/12/2014	Purchase	308.5400	282.78	25.14	257.64	257.64	284.66	Other *	27.02	
31/03/2015	Purchase	99.6900	99.29	8.12	91.17	91.17	91.97	Other *	0.80	
30/06/2015	Purchase	320.3500	304.53	26.10	278.43	278.43	295.56	Other *	17.13	
		<u>22,481.7883</u>	<u>24,910.36</u>	<u>1,852.85</u>	<u>23,057.51</u>	<u>23,057.51</u>	<u>20,741.75</u>		<u>(3,004.03)</u>	<u>688.27</u>

^ 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
			500.00					500.00
30/06/2010		126.0500	439.57					439.57
30/06/2011		231.5300	223.01					223.01

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30/06/2012	166.7700	260.52		260.52
30/06/2013	185.2100	67.47	30.19	67.47
30/06/2014	468.7500	187.18	0.35	187.18
30/06/2015	304.5300	153.88	0.23	153.88
	<u>1,482.8400</u>	<u>1,831.63</u>	<u>30.77</u>	<u>1,831.63</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	22,481.7883				
Original Cost	24,910.36	- Indexation Method			
Consideration	20,741.75	- Discounted Method*	1,376.57	688.27	2,064.84
Total Tax Deferred^		- Other Method*	(4,380.60)		(4,380.60)
- Tax Deferred and Tax Exempt	1,831.65				
- Tax Free	21.20				
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)	(2,315.76)				

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		20,741.75			
UBS Property Securities	747/013	22,481.7883		24,910.36		
Taxable Profit/(Loss)	235/013		3,004.03			
Non Taxable Profit/(Loss)	236/013			688.27		
Distributions Received	238/013		1,852.85		1,852.85	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components