

Kimgrats Super Fund

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 19 SEPTEMBER 2013

Asset Details

Account Code 782/001
 Asset Transurban Group - Ordinary Shares/Units Fully Paid Triple Staped (PE)
 Date Sold 19 September 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)*
16/10/2008	Purchase	750.0000	3,910.50	108.37	3,802.13			3,802.13	5,152.50	Discounted * Indexation	900.25 1,350.37	450.12
22/10/2008	Purchase	2,752.0000	14,728.68	397.66	14,331.02			14,331.02	18,906.24	Discounted * Indexation	3,050.15 4,575.22	1,525.07
		3,502.0000	18,639.18	506.03	18,133.15			18,133.15	24,058.74		3,950.40	1,975.19

[^] 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
30/06/2009		385.2200	102.95					102.95
30/06/2010		420.2400	189.11					189.11
11/08/2011		490.2800	112.76					112.76
30/06/2012		402.7300	50.78					50.78
30/06/2013		420.2400	50.43					50.43
		2,118.7100	506.03					506.03

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Disposal Details

Units Sold	3,502.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	18,639.18	- Indexation Method			
Consideration	24,058.74	- Discounted Method*	3,950.40	1,975.19	5,925.59
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	506.03				
- 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)	5,925.59				

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		24,058.74			
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (PE)	782/001	3,502.0000		18,639.18		
Taxable Profit/(Loss)	235/066			3,950.40		
Non Taxable Profit/(Loss)	236/067			1,975.19		
Distributions Received	238/001		506.03		506.03	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components