

RICHBON RETIREMENT FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 AUGUST 2015

Asset Details

Account Code 782/006
 Asset Westfield Corporation - Stapled Securities (formerly Westfield Group)
 Date Sold 6 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)*
27/01/2004	Purchase	360.0000	4,944.67	1,340.23	3,604.44			3,604.44	3,588.05	Other *	(16.39)	
		360.0000	4,944.67	1,340.23	3,604.44			3,604.44	3,588.05		(16.39)	

^ 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
31/08/2006		196.1900			196.19			
28/02/2007		174.0900	84.78					84.78
30/06/2007		191.7000	94.60					94.60
30/06/2008		191.7000	210.46					210.46
26/02/2009		155.7000	214.01					214.01
26/02/2010		169.2000	266.02					266.02
28/02/2011		113.6100	135.11					135.11
29/02/2012		87.1200	70.95					70.95
28/02/2014		91.7900	29.35					29.35
27/02/2015		57.0600	38.76					38.76
		1,428.1600	1,144.04		196.19			1,144.04

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	360.0000				
Original Cost	4,944.67	- Indexation Method			
Consideration	3,588.05	- Discounted Method			
Total Tax Deferred^		- Other Method*	(16.39)		(16.39)
- Tax Deferred and Tax Exempt	1,144.04				
- Tax Free	196.19				
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)	(16.39)				

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		3,588.05			
Westfield Corporation - Stapled Securities (formerly Westfield Group)	782/006	360.0000		4,944.67		
Taxable Profit/(Loss)	235/026		16.39			
Non Taxable Profit/(Loss)	236/026					
Distributions Received	238/009		1,340.23		1,340.23	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components