

**Balmer Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 13 OCTOBER 2015**

**Asset Details**

Account Code      747/003  
 Asset                RARE Infrastructure Value Fund Unhedged  
 Date Sold          13 October 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)*
21/10/2013	Purchase	16,823.6878	20,000.00	28.04	19,971.96			19,971.96	23,590.18	Discounted * Indexation	2,412.15 3,618.22	1,206.07
		<u>16,823.6878</u>	<u>20,000.00</u>	<u>28.04</u>	<u>19,971.96</u>			<u>19,971.96</u>	<u>23,590.18</u>		<u>2,412.15</u>	<u>1,206.07</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
30/06/2014		694.2400	13.01					13.01
30/06/2015		1,241.4900	13.17					13.17
09/10/2015		210.3000	1.86					1.86
		<u>2,146.0300</u>	<u>28.04</u>					<u>28.04</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	16,823.6878				
Original Cost	20,000.00	- Indexation Method			
Consideration	23,590.18	- Discounted Method*	2,412.15	1,206.07	3,618.22
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	28.04				
- 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)	3,618.22				

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		23,590.18			
RARE Infrastructure Value Fund Unhedged	747/003	16,823.6878		20,000.00		
Taxable Profit/(Loss)	235/025			2,412.15		
Non Taxable Profit/(Loss)	236/025			1,206.07		
Distributions Received	238/006		28.04		28.04	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components