

RICHBON RETIREMENT FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 JUNE 2012

Asset Details

Account Code 782/004
 Asset Dexus Rents Trust
 Date Sold 29 June 2012

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)*
15/06/2005	Purchase	200.0000	20,000.00	7,627.40	12,372.60			12,372.60	20,000.00	Discounted * Indexation	5,084.93 7,627.40	2,542.47
		<u>200.0000</u>	<u>20,000.00</u>	<u>7,627.40</u>	<u>12,372.60</u>			<u>12,372.60</u>	<u>20,000.00</u>		<u>5,084.93</u>	<u>2,542.47</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
17/10/2006		366.0000	329.40					329.40
16/01/2007		378.0000	340.20					340.20
18/04/2007		380.0000	342.00					342.00
30/06/2007		390.0000	351.00					351.00
16/10/2007		390.0000	390.00					390.00
16/01/2008		412.0000	412.00					412.00
15/04/2008		422.0000	422.00					422.00
30/06/2008		454.0000	286.20					286.20
30/06/2009		220.0000	1,213.20					1,213.20
16/10/2009		224.0000	224.00					224.00
18/01/2010		234.0000	234.00					234.00
30/06/2010		286.0000	909.00					909.00
15/04/2011		308.0000	1,114.20					1,114.20
29/06/2012		274.0000	1,060.20					1,060.20
		<u>4,738.0000</u>	<u>7,627.40</u>					<u>7,627.40</u>

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Disposal Details

Units Sold	200.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	20,000.00	- Indexation Method			
Consideration	20,000.00	- Discounted Method*	5,084.93	2,542.47	7,627.40
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	7,627.40				
- 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)	7,627.40				

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		20,000.00			
Dexus Rents Trust	782/004	200.0000		20,000.00		
Taxable Profit/(Loss)	235/024			5,084.93		
Non Taxable Profit/(Loss)	236/024			2,542.47		
Distributions Received	238/003		7,627.40		7,627.40	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components