

**THE TM & DL HARDIE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 3 SEPTEMBER 2020**

**Asset Details**

Account Code      782/003  
 Asset                Infigen Energy  
 Date Sold          3 September 2020

**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)*
14/09/2007	Purchase	410.0000	684.29	48.18	636.11			636.11	377.20	Other *	(258.91)	
22/11/2007	Purchase	1,164.0000	2,000.00	136.77	1,863.23			1,863.23	1,070.88	Other *	(792.35)	
		<u>1,574.0000</u>	<u>2,684.29</u>	<u>184.95</u>	<u>2,499.34</u>			<u>2,499.34</u>	<u>1,448.08</u>		<u>(1,051.26)</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
18/09/2008		114.1200	114.12					114.12
18/03/2009		70.8300	70.83					70.83
		<u>184.9500</u>	<u>184.95</u>					<u>184.95</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,574.0000				
Original Cost	2,684.29	- Indexation Method			
Consideration	1,448.08	- Discounted Method			
Total Tax Deferred^		- Other Method*	(1,051.26)		(1,051.26)
- Tax Deferred and Tax Exempt	184.95				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Notional Capital Gain	0.00				
Total Profit/(Loss)	(1,051.26)				

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		1,448.08			
Infigen Energy	782/003	1,574.0000		2,684.29		
Taxable Profit/(Loss)	235/015		1,051.26			
Non Taxable Profit/(Loss)	236/015					
Distributions Received	238/003		184.95		184.95	

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components