

THE TRENORDEN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 4 SEPTEMBER 2020

Asset Details

Account Code 776/011
 Asset Wesfarmers Limited
 Date Sold 4 September 2020

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)* | |
|------------------------------|------------------|----------|----------|-------------------------------|--------------------|--------------|----------|---------------|---------------|--------------|------------------------|----------------------------|----------|
| Purchase Transactions | | | | | | | | | | | | | |
| 05/02/2009 | Purchase | 178.1509 | 2,752.26 | | 2,752.26 | | | 2,752.26 | 8,439.56 | Discounted * | 3,791.53 | 1,895.77 | |
| 31/03/2009 | Purchase | 70.8782 | 847.59 | | 847.59 | | | 847.59 | 3,357.72 | Discounted * | 5,687.30 | 836.71 | |
| 14/12/2009 | Purchase | 0.9709 | 23.84 | | 23.84 | | | 23.84 | 45.99 | Discounted * | 2,510.13 | 7.38 | |
| 31/03/2009 | Instalment | | | | | | | | | Indexation | 14.77 | | |
| 14/12/2009 | Instalment | | | | | | | | | Indexation | 22.15 | | |
| 31/03/2009 | Instalment | | | | | | | | | Other * | | | |
| 14/12/2009 | Instalment | | | | | | | | | Other * | | | |
| 31/03/2009 | Instalment | | | | | | | | | Other * | | | |
| 14/12/2009 | Instalment | | | | | | | | | Other * | | | |
| | | | | | | | | | | | 3,623.69 | 5,479.72 | 2,739.86 |
| | | | | | | | | | | | 250.0000 | 11,843.27 | |

[^] Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Asset Details

Account Code 776/011
 Asset Wesfarmers Limited
 Date Sold 4 September 2020

Disposal Details

| | <u>Taxable</u> | <u>Non Taxable</u> | <u>Total</u> |
|---------------------------------|----------------|--------------------|--------------|
| Units Sold | 250.0000 | | |
| Original Cost | 3,623.69 | | |
| Consideration | 11,843.27 | | |
| Total Tax Deferred [^] | | 2,739.86 | 8,219.58 |
| - Tax Deferred and Tax Exempt | 0.00 | | |
| - Tax Free | 0.00 | | |
| Building Depreciation | | | |
| Notional Capital Gain | 0.00 | | |
| Total Profit/(Loss) | 8,219.58 | | |

(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))

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 | | | | | |
| Wesfarmers Limited | 776/011 | 250.0000 | 11,843.27 | 3,623.69 | | |
| Taxable Profit/(Loss) | 235/012 | | | 5,479.72 | | |
| Non Taxable Profit/(Loss) | 236/012 | | | 2,739.86 | | |
| Distributions Received | 239/011 | | | | | |

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components

THE TRENORDEN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 FEBRUARY 2021

Asset Details

Account Code 782/002
 Asset Transurban Group
 Date Sold 9 February 2021

Transactions Details

| Transaction Date | Transaction Type | Units | Cost | Cost Base Adjust [^] | Adjusted Cost Base | CGT Cost Base | CPI Purchase | CPI Sale | Consideration Method | Taxable Profit/(Loss) * | Non Taxable Profit/(Loss) * | |
|------------------------------|------------------|------------|----------|-------------------------------|--------------------|---------------|--------------|----------|-------------------------|-------------------------|-----------------------------|--|
| Purchase Transactions | | | | | | | | | | | | |
| 20/08/2007 | Purchase | 1,113.0000 | 7,982.27 | 953.94 | 7,028.33 | 7,028.33 | | | 14,882.24 Discounted * | 5,235.94 | 2,617.97 | |
| 27/02/2008 | Purchase | 128.0000 | 840.00 | 109.71 | 730.29 | 730.29 | | | Indexation Discounted * | 7,853.91 | 327.08 | |
| 30/06/2008 | Purchase | 195.0000 | 900.27 | 167.13 | 733.14 | 733.14 | | | Indexation Discounted * | 981.23 | 624.75 | |
| 27/02/2009 | Purchase | 74.0000 | 362.93 | 63.42 | 299.51 | 299.51 | | | Indexation Discounted * | 1,874.26 | 229.99 | |
| 23/05/2014 | Purchase | 90.0000 | 607.50 | 77.14 | 530.36 | 530.36 | | | Indexation Discounted * | 448.71 | 224.35 | |
| 30/06/2008 | Instalment | | | | | | | | Indexation Other * | 673.06 | | |
| 20/08/2007 | Instalment | | | | | | | | Other * | | | |
| 27/02/2008 | Instalment | | | | | | | | Other * | | | |
| 23/05/2014 | Instalment | | | | | | | | Other * | | | |
| 27/02/2009 | Instalment | | | | | | | | Other * | | | |
| | | | | | | | | | | 9,321.63 | 4,024.14 | |
| | | | | | | | | | | 21,394.05 | 8,048.28 | |

[^] 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 |
|----------------------------|------------------|----------|--------------|--------------|----------|------------|----------|----------------------|
| Income Transactions | | | | | | | | |
| 27/02/2008 | | 840.0000 | 615.00 | | | | | 615.00 |
| 30/06/2008 | | 907.1200 | 622.47 | | | | | 622.47 |
| 19/08/2014 | | 753.6600 | 258.75 | | | | | 258.75 |
| 18/02/2015 | | 816.4700 | 234.47 | | | | | 234.47 |

THE TRENORDEN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 FEBRUARY 2021

| Asset Details | | | |
|----------------------|------------------|-----------------|-----------------|
| Account Code | 782/002 | | |
| Asset | Transurban Group | | |
| Date Sold | 9 February 2021 | | |
| 14/08/2015 | 858.3400 | 624.70 | 624.70 |
| 26/02/2016 | 942.0800 | 461.41 | 461.41 |
| 19/08/2016 | 963.0200 | 443.40 | 443.40 |
| 03/03/2017 | 1,046.7600 | 376.76 | 376.76 |
| 17/08/2017 | 1,109.5600 | | 495.33 |
| 15/02/2019 | 667.0000 | 305.64 | 305.64 |
| | 8,904.0100 | 3,942.60 | 495.33 |
| | | <u>3,942.60</u> | <u>3,942.60</u> |

THE TRENORDEN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 FEBRUARY 2021

Asset Details

Account Code 782/002
 Asset Transurban Group
 Date Sold 9 February 2021

Disposal Details

| | <u>Taxable</u> | <u>Non Taxable</u> | <u>Total</u> |
|---------------------------------|----------------|--------------------|--------------|
| Units Sold | | | |
| Original Cost | 1,600.0000 | | |
| Consideration | 10,692.97 | | |
| Total Tax Deferred [^] | 21,394.05 | 4,024.14 | 12,072.42 |
| - Tax Deferred and Tax Exempt | 1,371.34 | | |
| - Tax Free | 0.00 | | |
| Building Depreciation | | | |
| Notional Capital Gain | 0.00 | | |
| Total Profit/(Loss) | 12,072.42 | | |

(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))

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 | | | | | |
| Transurban Group | 782/002 | 1,600.0000 | 21,394.05 | 10,692.97 | | |
| Taxable Profit/(Loss) | 235/015 | | | 8,048.28 | | |
| Non Taxable Profit/(Loss) | 236/015 | | | 4,024.14 | | |
| Distributions Received | 238/002 | | 1,371.34 | | 1,371.34 | |

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components

THE TRENORDEN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 JUNE 2021

Asset Details

Account Code 782/002
 Asset Transurban Group
 Date Sold 17 June 2021

Transactions Details

| Transaction Date | Transaction Type | Units | Cost | Cost Base Adjust [^] | Adjusted Cost Base | CPI Purchase | CPI Sale | CGT Cost Base | Consideration Method | Profit/(Loss)* | Taxable Profit/(Loss)* | Non Taxable Profit/(Loss)* |
|------------------|------------------|------------|-----------|-------------------------------|--------------------|--------------|----------|---------------|----------------------|----------------|------------------------|----------------------------|
| 02/03/2020 | Purchase | 1,500.0000 | 22,927.60 | 1,285.63 | 21,641.97 | | | 21,641.97 | Discounted * | 21.31 | 21.31 | 10.65 |
| | | 1,500.0000 | 22,927.60 | 1,285.63 | 21,641.97 | | | 21,641.97 | Indexation | 31.96 | 31.96 | |
| | | | | | | | | | | 21.31 | 21.31 | 10.65 |

[^] 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 |
|------------------|------------------|------------|--------------|--------------|----------|------------|----------|----------------------|
| 27/02/2008 | | 840.0000 | 615.00 | | | | | 615.00 |
| 30/06/2008 | | 907.1200 | 622.47 | | | | | 622.47 |
| 19/08/2014 | | 753.6600 | 258.75 | | | | | 258.75 |
| 18/02/2015 | | 816.4700 | 234.47 | | | | | 234.47 |
| 14/08/2015 | | 858.3400 | 624.70 | | | | | 624.70 |
| 26/02/2016 | | 942.0800 | 461.41 | | | | | 461.41 |
| 19/08/2016 | | 963.0200 | 443.40 | | | | | 443.40 |
| 03/03/2017 | | 1,046.7600 | 376.76 | | | | | 376.76 |
| 17/08/2017 | | 1,109.5600 | | 495.33 | | | | |
| 15/02/2019 | | 667.0000 | 305.64 | | | | | 305.64 |
| 09/02/2021 | | (953.9400) | (953.94) | | | | | (953.94) |
| 09/02/2021 | | (109.7100) | (109.71) | | | | | (109.71) |
| 09/02/2021 | | (167.1300) | (167.13) | | | | | (167.13) |
| 09/02/2021 | | (63.4200) | (63.42) | | | | | (63.42) |
| 09/02/2021 | | (77.1400) | (77.14) | | | | | (77.14) |
| | | 7,532.6700 | 2,571.26 | 495.33 | | | | 2,571.26 |

THE TRENORDEN SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 17 JUNE 2021

Asset Details

Account Code 782/002
 Asset Transurban Group
 Date Sold 17 June 2021

Disposal Details

| | <u>Taxable</u> | <u>Non Taxable</u> | <u>Total</u> |
|---------------------------------|----------------|--------------------|--------------|
| Units Sold | | | |
| Original Cost | 1,500.0000 | | |
| Consideration | 22,927.60 | | |
| Total Tax Deferred [^] | 21,673.93 | | |
| - Tax Deferred and Tax Exempt | 1,285.63 | | |
| - Tax Free | 0.00 | | |
| Building Depreciation | | | |
| Notional Capital Gain | 0.00 | | |
| Total Profit/(Loss) | 31.96 | | |

(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))

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| Account Description | Account | Units | Debit | Credit | Tax Deferred | Disc Capital Gain |
|--|---------|------------|-----------|-----------|--------------|-------------------|
| Disposal of Investments Proceeds Account | 491 | | | | | |
| Transurban Group | 782/002 | 1,500.0000 | 21,673.93 | 22,927.60 | | |
| Taxable Profit/(Loss) | 235/015 | | | 21.31 | | |
| Non Taxable Profit/(Loss) | 236/015 | | | 10.65 | | |
| Distributions Received | 238/002 | | 1,285.63 | | 1,285.63 | |

* Best/selected method

[^] Tax adjustments include deferred tax and tax free components