

**THE KR & JS GUTHRIE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 18 SEPTEMBER 2020**

**Asset Details**

Account Code      776/005  
 Asset              Fortescue Metal Group  
 Date Sold         18 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)*
<b>Purchase Transactions</b>												
20/01/2009	Purchase	1,000.0000	1,930.99		1,930.99			1,930.99	17,280.97	Discounted *	10,233.32	5,116.66
										Indexation	15,349.98	
06/04/2020	Purchase	240.0000	2,283.36		2,283.36			2,283.36	4,147.43	Other *	1,864.07	
		<u>1,240.0000</u>	<u>4,214.35</u>		<u>4,214.35</u>			<u>4,214.35</u>	<u>21,428.40</u>		<u>12,097.39</u>	<u>5,116.66</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Asset Details**

Account Code      776/005  
 Asset                Fortescue Metal Group  
 Date Sold          18 September 2020

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,240.0000	- Indexation Method			
Original Cost	4,214.35	- Discounted Method*	10,233.32	5,116.66	15,349.98
Consideration	21,428.40	- Other Method*	1,864.07		1,864.07
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	0.00				
- 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			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	17,214.05				

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		21,428.40			
Fortescue Metal Group	776/005	1,240.0000		4,214.35		
Taxable Profit/(Loss)	235/005			12,097.39		
Non Taxable Profit/(Loss)	236/005			5,116.66		
Distributions Received	239/005					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components

**THE KR & JS GUTHRIE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 JANUARY 2021**

**Asset Details**

Account Code      776/034  
 Asset                Virgin Money Uk  
 Date Sold          29 January 2021

**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)*
<b>Purchase Transactions</b>												
15/11/2019	Purchase	1,135.0000	4,551.32		4,551.32			4,551.32	2,606.90	Other *	(1,944.42)	
		<u>1,135.0000</u>	<u>4,551.32</u>		<u>4,551.32</u>			<u>4,551.32</u>	<u>2,606.90</u>		<u>(1,944.42)</u>	

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**THE KR & JS GUTHRIE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 JANUARY 2021**

**Asset Details**

Account Code      776/034  
 Asset                Virgin Money Uk  
 Date Sold           29 January 2021

**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	1,135.0000				
Original Cost	4,551.32	- Indexation Method			
Consideration	2,606.90	- Discounted Method			
Total Tax Deferred <sup>^</sup>		- Other Method*	(1,944.42)		(1,944.42)
- Tax Deferred and Tax Exempt	0.00				
- 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			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	(1,944.42)				

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.

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Account Description	Account	Units	Debit	Credit	Tax Deferred	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		2,606.90			
Virgin Money Uk	776/034	1,135.0000		4,551.32		
Taxable Profit/(Loss)	235/038		1,944.42			
Non Taxable Profit/(Loss)	236/038					
Distributions Received	239/034					

\* Best/selected method

<sup>^</sup> Tax adjustments include deferred tax and tax free components

**THE KR & JS GUTHRIE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 JANUARY 2021**

**Asset Details**

Account Code      776/004  
 Asset                Bhp Billiton  
 Date Sold          29 January 2021

**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)*
14/01/2015	Purchase	410.0000	10,946.48		10,946.48			10,946.48	18,512.05	Discounted * Indexation	5,043.71 7,565.57	2,521.86
14/01/2015	Instalment									Other *		
		410.0000	10,946.48		10,946.48			10,946.48	18,512.05		5,043.71	2,521.86

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**THE KR & JS GUTHRIE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 JANUARY 2021**

**Asset Details**

Account Code      776/004  
 Asset                Bhp Billiton  
 Date Sold           29 January 2021

**Disposal Details**

Units Sold	410.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	10,946.48	- Indexation Method			
Consideration	18,512.05	- Discounted Method*	5,043.71	2,521.86	7,565.57
Total Tax Deferred <sup>^</sup>		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- 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			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	7,565.57				

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		18,512.05			
Bhp Billiton	776/004	410.0000		10,946.48		
Taxable Profit/(Loss)	235/004			5,043.71		
Non Taxable Profit/(Loss)	236/004			2,521.86		
Distributions Received	239/004					

\* Best/selected method

<sup>^</sup> Tax adjustments include deferred tax and tax free components

**THE KR & JS GUTHRIE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 11 MARCH 2021**

**Asset Details**

Account Code      776/003  
 Asset                National Australia Bank  
 Date Sold          11 March 2021

**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)*
19/01/2009	Purchase	600.0000	12,343.56		12,343.56			12,343.56	16,192.05	Discounted * Indexation	2,565.66 3,848.49	1,282.83
		<u>600.0000</u>	<u>12,343.56</u>		<u>12,343.56</u>			<u>12,343.56</u>	<u>16,192.05</u>		<u>2,565.66</u>	<u>1,282.83</u>

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**THE KR & JS GUTHRIE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 11 MARCH 2021**

**Asset Details**

Account Code      776/003  
 Asset                National Australia Bank  
 Date Sold           11 March 2021

**Disposal Details**

Units Sold	600.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	12,343.56	- Indexation Method			
Consideration	16,192.05	- Discounted Method*	2,565.66	1,282.83	3,848.49
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- 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			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	3,848.49				

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**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		16,192.05			
National Australia Bank	776/003	600.0000		12,343.56		
Taxable Profit/(Loss)	235/003			2,565.66		
Non Taxable Profit/(Loss)	236/003			1,282.83		
Distributions Received	239/003					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components



**THE KR & JS GUTHRIE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 APRIL 2021**

**Asset Details**

Account Code      776/031  
 Asset                Volt Resources Ltd  
 Date Sold          9 April 2021

**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)*
<b>Purchase Transactions</b>												
27/05/2019	Purchase	257,107.0000	4,899.98		4,899.98			4,899.98	3,851.48	Other *	(1,048.50)	
23/08/2019	Purchase	208,334.0000	2,500.00		2,500.00			2,500.00	3,120.86	Discounted * Indexation	413.91 620.86	206.95
12/12/2019	Purchase	66,081.0000	660.81		660.81			660.81	989.90	Discounted * Indexation	219.39 329.09	109.70
25/09/2020	Purchase	250,000.0000	3,764.95		3,764.95			3,764.95	3,745.02	Other *	(19.93)	
13/11/2020	Purchase	220,000.0000	2,214.95		2,214.95			2,214.95	3,295.62	Other *	1,080.67	
		<u>1,001,522.0000</u>	<u>14,040.69</u>		<u>14,040.69</u>			<u>14,040.69</u>	<u>15,002.88</u>		<u>645.54</u>	<u>316.65</u>

<sup>^</sup> Tax adjustments include deferred tax and tax free components.

\* Best/selected method

**THE KR & JS GUTHRIE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 9 APRIL 2021**

**Asset Details**

Account Code      776/031  
 Asset                Volt Resources Ltd  
 Date Sold            9 April 2021

**Disposal Details**

Units Sold	1,001,522.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	14,040.69	- Indexation Method			
Consideration	15,002.88	- Discounted Method*	633.30	316.65	949.95
Total Tax Deferred^		- Other Method*	12.24		12.24
- Tax Deferred and Tax Exempt	0.00				
- 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			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	962.19				

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		15,002.88			
Volt Resources Ltd	776/031	1,001,522.0000		14,040.69		
Taxable Profit/(Loss)	235/035			645.54		
Non Taxable Profit/(Loss)	236/035			316.65		
Distributions Received	239/031					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components