

**WONGAROO SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 19 MARCH 2020**

**Asset Details**

Account Code      782/017  
 Asset                Spark Infrastructure Group  
 Date Sold          19 March 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)*
28/08/2018	Purchase	8,298.0000	19,945.15	881.77	19,063.38			19,063.38	14,835.60	Other *	(4,227.78)	
22/10/2018	Purchase	4,587.0000	10,019.61	487.43	9,532.18			9,532.18	8,200.88	Other *	(1,331.30)	
13/02/2019	Purchase	4,273.0000	10,018.77	454.06	9,564.71			9,564.71	7,639.49	Other *	(1,925.22)	
		<u>17,158.0000</u>	<u>39,983.53</u>	<u>1,823.26</u>	<u>38,160.27</u>			<u>38,160.27</u>	<u>30,675.97</u>		<u>(7,484.30)</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
14/09/2018		527.8400	373.41					373.41
15/03/2019		1,086.6400	763.53					763.53
30/06/2019		1,286.8500	686.32					686.32
		<u>2,901.3300</u>	<u>1,823.26</u>					<u>1,823.26</u>

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**Disposal Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	17,158.0000				
Original Cost	39,983.53	- Indexation Method			
Consideration	30,675.97	- Discounted Method			
Total Tax Deferred <sup>^</sup>		- Other Method*	(7,484.30)		(7,484.30)
- Tax Deferred and Tax Exempt	1,823.26				
- 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)	(7,484.30)				

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		30,675.97			
Spark Infrastructure Group	782/017	17,158.0000		39,983.53		
Taxable Profit/(Loss)	235/073		7,484.30			
Non Taxable Profit/(Loss)	236/072					
Distributions Received	238/021		1,823.26		1,823.26	

\* Best/selected method

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