

FAENZA TRANSPORT PTY LTD STAFF SUPERANNUATION FUND
INVESTMENT DISPOSALS REPORT AT 30 JUNE 2020

Investment	Disposal Method	Units Sold	Purchase Cost	Cost Base Adjustments	Adjusted Cost Base	Consideration	Notional Gain Realised	Total Prof/(Loss)	Taxable Prof/(Loss)	Non Taxable Prof/(Loss)	Accounting Prof/(Loss)	
Units in Listed Unit Trusts (Australian)												
Apn Industria Reit	Other	6,615.0000	18,748.06	160.00	18,588.06	19,998.99		1,410.93	1,410.93		1,250.93	
Sydney Airport	Discounted	1,594.0000	5,642.92	1.65	5,641.27	9,745.30		4,104.03	2,736.02	1,368.01	4,102.38	
			24,390.98	161.65	24,229.33	29,744.29		5,514.96	4,146.95	1,368.01	5,353.31	
			24,390.98	161.65	24,229.33	29,744.29		5,514.96	4,146.95	1,368.01	5,353.31	

Faer Transport Pty Ltd Staff Superannuation Fund

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 14 OCTOBER 2019

Asset Details

Account Code 782/003
 Asset Apn Industria Reit
 Date Sold 14 October 2019

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)*
11/02/2019	Purchase	232.0000	649.00	5.61	643.39			643.39	701.40 Other *	58.01		
30/05/2019	Purchase	6,383.0000	18,099.06	154.39	17,944.67			17,944.67	19,297.59 Other *	1,352.92		
		6,615.0000	18,748.06	160.00	18,588.06			18,588.06	19,998.99	1,410.93		

^ Tax adjustments include deferred tax and tax free components.
 * Best/selected method

Income Transactions

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
10/05/2019		153.4200	67.31	2019 Sale Q3				67.31
30/06/2019		424.7100	174.39	↓				174.39
		578.1300	241.70					241.70

Faer.) Transport Pty Ltd Staff Superannuat) Fund

PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 14 OCTOBER 2019

Asset Details

Account Code 782/003
 Asset Apn Industria Reit
 Date Sold 14 October 2019

Disposal Details

	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold			
Original Cost	6,615.0000		
Consideration	18,748.06		
Total Tax Deferred [^]	19,998.99		
- Tax Deferred and Tax Exempt	160.00		
- Tax Free	0.00		
Building Depreciation			
Notional Capital Gain	0.00		
Total Profit/(Loss)	1,410.93		

(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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491					
Apn Industria Reit	782/003	6,615.0000	19,998.99	18,748.06		
Taxable Profit/(Loss)	235/020			1,410.93		
Non Taxable Profit/(Loss)	236/020					
Distributions Received	238/003		160.00		160.00	

* Best/selected method

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

Fae Transport Pty Ltd Staff Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 21 APRIL 2020

Asset Details

Account Code 782/001
 Asset Sydney Airport
 Date Sold 21 April 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)*
24/02/2014	Purchase	1,594.0000	5,642.92	1.65	5,641.27			5,641.27	9,745.30 Discounted *	2,736.02	1,368.01
									Indexation	4,104.03	
										2,736.02	1,368.01

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

Income Transactions

Transaction Date	Transaction Type	Income	Tax Deferred	Building Dpn	Tax Free	CPI Income	CPI Sale	Indexed Tax Deferred
12/08/2016		622.5100	0.36					0.36
14/02/2017		664.0100	0.36					0.36
14/08/2017		684.7600	0.87					0.87
14/02/2018		747.0100	0.89					0.89
14/08/2018		767.7500	0.22					0.22
20/09/2018		(0.9000)	(0.90)					(0.90)
12/12/2018		(0.7300)	(0.73)					(0.73)
14/02/2019		302.8600	0.09					0.09
15/08/2019		310.8300	0.24					0.24
14/02/2020		310.8300	0.25					0.25
		4,408.9300	1.65					1.65

Fae. A Transport Pty Ltd Staff Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 21 APRIL 2020

Asset Details

Account Code 782/001
 Asset Sydney Airport
 Date Sold 21 April 2020

Disposal Details

Units Sold	1,594.0000	Profit/(Loss) Summary			
Original Cost	5,642.92	- Indexation Method			
Consideration	9,745.30	- Discounted Method*			
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	1.65				
- Tax Free	0.00				
Building Depreciation					
Notional Capital Gain	0.00				
Total Profit/(Loss)	4,104.03				

(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.

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Account Description	Account	Units	Debit	Credit	Tax Deferred	Disc Capital Gain
Disposal of Investments Proceeds Account	491					
Sydney Airport	782/001	1,594.0000	9,745.30	5,642.92		
Taxable Profit/(Loss)	235/006			2,736.02		
Non Taxable Profit/(Loss)	236/006			1,368.01		
Distributions Received	238/001		1.65		1.65	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components