

THE COSFORD SUPERANNUATION FUND
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 30 MARCH 2012

Asset Details

Account Code 776/020
 Asset Asciano Limited
 Date Sold 30 March 2012

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)*
30/05/2008	Purchase	500.0529	5,820.00	43.79	5,776.21			5,776.21	5,849.80	Discounted * Indexation	49.06 73.59	24.53
03/07/2009	Instalment		(4,109.60)		(4,109.60)			(4,109.60)	(4,133.70)	Discounted * Indexation	(16.07) (24.10)	(8.03)
03/07/2009	Purchase	1,588.1681	9,350.00	139.07	9,210.93			9,210.93	9,401.22	Discounted * Indexation	126.86 190.29	63.43
30/07/2009	Purchase	1,060.7790	10,000.00	92.89	9,907.11			9,907.11	10,053.31	Discounted * Indexation	97.47 146.20	48.73
30/07/2009	Instalment		(6,500.00)		(6,500.00)			(6,500.00)	(6,533.13)	Discounted * Indexation	(22.09) (33.13)	(11.04)
		<u>3,149.0000</u>	<u>14,560.40</u>	<u>275.75</u>	<u>14,284.65</u>			<u>14,284.65</u>	<u>14,637.50</u>		<u>235.23</u>	<u>117.62</u>

^ 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
30/06/2009		306.0000	275.74					275.74
		<u>306.0000</u>	<u>275.74</u>					<u>275.74</u>

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	3,149.0000	- Indexation Method			
Original Cost	14,560.40	- Discounted Method*	235.23	117.62	352.85
Consideration	14,637.50	- Other Method			
Total Tax Deferred^					
- Tax Deferred and Tax Exempt	275.75				
- Tax Free	0.00				
Building Depreciation		(Building depreciation is not included in the calculations or journal entries but as an adjustment to Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	352.85				

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		14,637.50			
Asciano Limited	776/020	3,149.0000		14,560.40		
Taxable Profit/(Loss)	235/005			235.23		
Non Taxable Profit/(Loss)	236/005			117.62		
Distributions Received	239/020		275.75		275.75	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components