

**The GA Kinross Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 14 MAY 2014**

**Asset Details**

Account Code      776/018  
 Asset                Recall Holdings Limited - Ordinary Fully Paid  
 Date Sold           14 May 2014

**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)*
16/12/2013	Purchase	111.0000								Other *		
21/06/2012	Instalment		351.36		351.36			351.36	525.06	Discounted *	115.80	57.90
										Indexation	173.70	
16/12/2013	Purchase	750.0000								Other *		
16/12/2013	Purchase	580.0000								Other *		
14/11/2011	Instalment		2,368.53		2,368.53			2,368.53	3,536.52	Discounted *	778.66	389.33
										Indexation	1,167.99	
19/11/2010	Instalment		1,832.64		1,832.64			1,832.64	2,734.91	Discounted *	601.51	300.76
										Indexation	902.27	
16/12/2013	Purchase	894.0000								Other *		
02/03/2010	Instalment		2,824.80		2,824.80			2,824.80	4,215.52	Discounted *	927.15	463.57
										Indexation	1,390.72	
		2,335.0000	7,377.33		7,377.33			7,377.33	11,012.01		2,423.12	1,211.56

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	2,335.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	7,377.33	- Indexation Method			
Consideration	11,012.01	- Discounted Method*	2,423.12	1,211.56	3,634.68
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- 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)	3,634.68				

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		11,012.01			
Recall Holdings Limited - Ordinary Fully Paid	776/018	2,335.0000		7,377.33		
Taxable Profit/(Loss)	235/029			2,423.12		
Non Taxable Profit/(Loss)	236/029			1,211.56		
Distributions Received	239/018					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components