

**The GA Kinross Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 11 MAY 2016**

**Asset Details**

Account Code      776/008  
 Asset                BXB - Brambles Limited - Ordinary Fully Paid  
 Date Sold           11 May 2016

**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>												
14/11/2011	Purchase	3,219.0000	21,706.91		21,706.91			21,706.91	42,089.39	Discounted *	13,588.32	6,794.16
										Indexation	20,382.48	
21/06/2012	Purchase	556.0000	3,012.44		3,012.44			3,012.44	7,269.87	Discounted *	2,838.29	1,419.14
										Indexation	4,257.43	
21/06/2012	Instalment									Other *		
14/11/2011	Instalment									Other *		
19/11/2010	Instalment									Other *		
02/03/2010	Instalment									Other *		
		<u>3,775.0000</u>	<u>24,719.35</u>		<u>24,719.35</u>			<u>24,719.35</u>	<u>49,359.26</u>		<u>16,426.61</u>	<u>8,213.30</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	3,775.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	24,719.35	- Indexation Method			
Consideration	49,359.26	- Discounted Method*	16,426.61	8,213.30	24,639.91
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)	24,639.91				

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		49,359.26			
BXB - Brambles Limited - Ordinary Fully Paid	776/008	3,775.0000		24,719.35		
Taxable Profit/(Loss)	235/014			16,426.61		
Non Taxable Profit/(Loss)	236/014			8,213.30		
Distributions Received	239/008					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components