

**The GA Kinross Superannuation Fund**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 16 JULY 2015**

**Asset Details**

Account Code      776/013  
 Asset                WBC - Westpac Banking Corporation - Ordinary Fully Paid  
 Date Sold           16 July 2015

**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>												
22/10/2009	Purchase	380.0000	10,052.31		10,052.31			10,052.31	13,018.10	Discounted *	1,977.19	988.60
										Indexation	2,965.79	
04/11/2009	Purchase	384.0000	9,995.78		9,995.78			9,995.78	13,155.13	Discounted *	2,106.23	1,053.12
										Indexation	3,159.35	
27/11/2009	Purchase	411.0000	10,102.86		10,102.86			10,102.86	14,080.10	Discounted *	2,651.49	1,325.75
										Indexation	3,977.24	
12/05/2010	Purchase	739.0000	18,050.63		18,050.63			18,050.63	25,316.79	Discounted *	4,844.11	2,422.05
										Indexation	7,266.16	
		<u>1,914.0000</u>	<u>48,201.58</u>		<u>48,201.58</u>			<u>48,201.58</u>	<u>65,570.12</u>		<u>11,579.02</u>	<u>5,789.52</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	1,914.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	48,201.58	- Indexation Method			
Consideration	65,570.12	- Discounted Method*	11,579.02	5,789.52	17,368.54
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)	17,368.54				

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		65,570.12			
WBC - Westpac Banking Corporation - Ordinary Fully Paid	776/013	1,914.0000		48,201.58		
Taxable Profit/(Loss)	235/019			11,579.02		
Non Taxable Profit/(Loss)	236/019			5,789.52		
Distributions Received	239/013					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components