

The GA Kinross Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 2 DECEMBER 2015

Asset Details

Account Code 776/022
 Asset Scentre Group - Stapled Securities Deferred Settlement
 Date Sold 2 December 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)*
30/06/2014	Purchase	5,150.0000	11,944.81	97.95	11,846.86			11,846.86	21,162.44	Discounted * Indexation	6,210.39 9,315.58	3,105.19
		<u>5,150.0000</u>	<u>11,944.81</u>	<u>97.95</u>	<u>11,846.86</u>			<u>11,846.86</u>	<u>21,162.44</u>		<u>6,210.39</u>	<u>3,105.19</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
11/02/2015		525.3000	97.95					97.95
		<u>525.3000</u>	<u>97.95</u>					<u>97.95</u>

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Disposal Details

Units Sold	5,150.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	11,944.81	- Indexation Method			
Consideration	21,162.44	- Discounted Method*	6,210.39	3,105.19	9,315.58
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	97.95				
- 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)	9,315.58				

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		21,162.44			
Scentre Group - Stapled Securities Deferred Settlement	776/022	5,150.0000		11,944.81		
Taxable Profit/(Loss)	235/042			6,210.39		
Non Taxable Profit/(Loss)	236/042			3,105.19		
Distributions Received	239/022		97.95		97.95	

* Best/selected method

^ Tax adjustments include deferred tax and tax free components