

The GA Kinross Superannuation Fund
PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 29 OCTOBER 2015

Asset Details

Account Code 724/005
 Asset Suncorp Group Limited - Unsec.Sub.Note Mat.22-Nov-2023
 Date Sold 29 October 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)*
28/05/2014	Purchase	206.0000	21,371.10		21,371.10			21,371.10	20,842.20	Other *	(528.90)	
16/09/2014	Purchase	318.0000	33,234.66		33,234.66			33,234.66	32,173.89	Other *	(1,060.77)	
		<u>524.0000</u>	<u>54,605.76</u>		<u>54,605.76</u>			<u>54,605.76</u>	<u>53,016.09</u>		<u>(1,589.67)</u>	

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Sold	524.0000	- Indexation Method			
Original Cost	54,605.76	- Discounted Method			
Consideration	53,016.09	- Other Method*	(1,589.67)		(1,589.67)
Total Tax Deferred^					
- 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)	(1,589.67)				

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	Indexed Capital Gain
Disposal of Investments Proceeds Account	491		53,016.09			
Suncorp Group Limited - Unsec.Sub.Note Mat.22-Nov-2023	724/005	524.0000		54,605.76		
Taxable Profit/(Loss)	235/032		1,589.67			
Non Taxable Profit/(Loss)	236/032					
Distributions Received	250/011					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components