

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

**Asset Details**

Account Code      776/006  
 Asset                ANZPB - ANZ Banking Group Limited - Convertible Preference Share  
 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)*
02/03/2010	Purchase	276.0000	27,176.51		27,176.51			27,176.51	27,600.00	Discounted *	282.33	141.16
										Indexation	423.49	
		276.0000	27,176.51		27,176.51			27,176.51	27,600.00		282.33	141.16

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method



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**Disposal Details**

Units Sold	276.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	27,176.51	- Indexation Method			
Consideration	27,600.00	- Discounted Method*	282.33	141.16	423.49
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)	423.49				

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		27,600.00			
ANZPB - ANZ Banking Group Limited - Convertible Preference Share	776/006	276.0000		27,176.51		
Taxable Profit/(Loss)	235/007			282.33		
Non Taxable Profit/(Loss)	236/007			141.16		
Distributions Received	239/006					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components