

**APPLETREE HOLDINGS PTY LTD PERSONAL SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 6 JULY 2017**

**Asset Details**

Account Code      776/020  
 Asset                South32 Limited  
 Date Sold           6 July 2017

**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>												
28/07/2011	Instalment		30.71		30.71			30.71	32.82	Discounted *	1.41	0.70
										Indexation	2.11	
24/05/2015	Purchase	12.0000								Other *		
28/09/2011	Instalment		38.38		38.38			38.38	41.03	Discounted *	1.77	0.88
										Indexation	2.65	
24/05/2015	Purchase	15.0000								Other *		
27/10/2011	Instalment		76.77		76.77			76.77	82.05	Discounted *	3.52	1.76
										Indexation	5.28	
24/05/2015	Purchase	30.0000								Other *		
27/09/2012	Instalment		38.38		38.38			38.38	41.03	Discounted *	1.77	0.88
										Indexation	2.65	
24/05/2015	Purchase	15.0000								Other *		
29/04/2013	Instalment		35.82		35.82			35.82	38.29	Discounted *	1.65	0.82
										Indexation	2.47	
24/05/2015	Purchase	14.0000								Other *		
24/12/2013	Instalment		258.45		258.45			258.45	276.24	Discounted *	11.86	5.93
										Indexation	17.79	
24/05/2015	Purchase	101.0000								Other *		
27/03/2014	Instalment		465.72		465.72			465.72	497.75	Discounted *	21.35	10.68
										Indexation	32.03	
24/05/2015	Purchase	182.0000								Other *		
29/04/2014	Instalment		51.18		51.18			51.18	54.70	Discounted *	2.35	1.17
										Indexation	3.52	
24/05/2015	Purchase	20.0000								Other *		
28/10/2014	Instalment		40.94		40.94			40.94	43.76	Discounted *	1.88	0.94
										Indexation	2.82	

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24/05/2015	Purchase	16.0000					Other *		
28/09/2015	Purchase	7.0000	9.95	9.95	9.95	10.62	Discounted *	0.45	0.22
							Indexation	0.67	
28/04/2016	Purchase	12.0000	19.65	19.65	19.65	21.03	Discounted *	0.92	0.46
							Indexation	1.38	
		<u>424.0000</u>	<u>1,065.95</u>	<u>1,065.95</u>	<u>1,065.95</u>	<u>1,139.32</u>		<u>48.93</u>	<u>24.44</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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**Disposal Details**

Units Sold	424.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	1,065.95	- Indexation Method			
Consideration	1,139.32	- Discounted Method*	48.93	24.44	73.37
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	73.37				

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		1,139.32			
South32 Limited	776/020	424.0000		1,065.95		
Taxable Profit/(Loss)	235/021			48.93		
Non Taxable Profit/(Loss)	236/021			24.44		
Distributions Received	239/020					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components