

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

Asset Details

Account Code 776/004
Asset Telstra Corporation
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)*
Purchase Transactions												
01/07/2011	Purchase	5,384.0000	15,559.76		15,559.76			15,559.76	23,610.96	Discounted * Indexation	5,367.47 8,051.20	2,683.73
28/07/2011	Purchase	203.0000	621.06		621.06			621.06	890.23	Discounted * Indexation	179.45 269.17	89.72
28/09/2011	Purchase	101.0000	310.01		310.01			310.01	442.92	Discounted * Indexation	88.61 132.91	44.30
29/04/2013	Purchase	124.0000	602.00		602.00			602.00	543.79	Other *	(58.21)	
24/12/2013	Purchase	149.0000	762.24		762.24			762.24	653.42	Other *	(108.82)	
29/04/2014	Purchase	142.0000	737.83		737.83			737.83	622.73	Other *	(115.10)	
28/10/2014	Purchase	115.0000	633.29		633.29			633.29	504.32	Other *	(128.97)	
28/09/2015	Purchase	108.0000	608.63		608.63			608.63	473.62	Other *	(135.01)	
28/04/2016	Purchase	174.0000	940.74		940.74			940.74	763.06	Other *	(177.68)	
		<u>6,500.0000</u>	<u>20,775.56</u>		<u>20,775.56</u>			<u>20,775.56</u>	<u>28,505.05</u>		<u>4,911.74</u>	<u>2,817.75</u>

^ Tax adjustments include deferred tax and tax free components.

* Best/selected method

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Disposal Details

Units Sold	6,500.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	20,775.56	- Indexation Method			
Consideration	28,505.05	- Discounted Method*	5,635.53	2,817.75	8,453.28
Total Tax Deferred^		- Other Method*	(723.79)		(723.79)
- 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)	7,729.49				

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		28,505.05			
Telstra Corporation	776/004	6,500.0000		20,775.56		
Taxable Profit/(Loss)	235/004			4,911.74		
Non Taxable Profit/(Loss)	236/004			2,817.75		
Distributions Received	239/004					

* Best/selected method

^ Tax adjustments include deferred tax and tax free components