

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

**Asset Details**

Account Code      776/005  
Asset                Rio Tinto 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>												
01/07/2011	Purchase	1.0000	82.99		82.99			82.99	64.32	Other *	(18.67)	
										Other *		
28/07/2011	Purchase	8.0000	657.47		657.47			657.47	514.56	Other *	(142.91)	
28/09/2011	Purchase	8.0000	513.53		513.53			513.53	514.56	Discounted *	0.69	0.34
										Indexation	1.03	
27/10/2011	Purchase	15.0000	979.35		979.35			979.35	964.80	Other *	(14.55)	
19/07/2012	Purchase	1.0000	54.69		54.69			54.69	64.32	Discounted *	6.42	3.21
										Indexation	9.63	
27/09/2012	Purchase	11.0000	606.36		606.36			606.36	707.52	Discounted *	67.44	33.72
										Indexation	101.16	
29/04/2014	Purchase	6.0000	377.24		377.24			377.24	385.92	Discounted *	5.79	2.89
										Indexation	8.68	
28/10/2014	Purchase	5.0000	302.17		302.17			302.17	321.60	Discounted *	12.95	6.48
										Indexation	19.43	
		<u>55.0000</u>	<u>3,573.80</u>		<u>3,573.80</u>			<u>3,573.80</u>	<u>3,537.60</u>		<u>(82.84)</u>	<u>46.64</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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 Date Sold           6 July 2017

**Disposal Details**

Units Sold	55.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	3,573.80	- Indexation Method			
Consideration	3,537.60	- Discounted Method*	93.29	46.64	139.93
Total Tax Deferred^		- Other Method*	(176.13)		(176.13)
- 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)	(36.20)				

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		3,537.60			
Rio Tinto Limited	776/005	55.0000		3,573.80		
Taxable Profit/(Loss)	235/005		82.84			
Non Taxable Profit/(Loss)	236/005			46.64		
Distributions Received	239/005					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components