

Comgen Superannuation Fund
CGT COST BASE RESET OF INVESTMENT AT 30 JUNE 2017

Asset Details

Account Code 772/001
 Asset 18 Crowley Vale Rd, Forest Hill (Lot 75)
 Reset Date 30 June 2017

Transactions Details

Cost base reset method: Proportionate Method and NOT Defer Capital Gain

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust [^]	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Reset Value Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*	Deferred Capital Gain
25/07/2011	Purchase	1.0000	629,600.82		629,600.82			629,600.82	650,000.00 Discounted*	13,599.45	6,799.73	N/A
									Indexation	20,399.18		
25/07/2011	Instalment								Other*			N/A
		1.0000	629,600.82		629,600.82			629,600.82	650,000.00	13,599.45	6,799.73	N/A

[^] Tax adjustments include deferred tax and tax free components.

* Most Tax Effective Method

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CGT Cost Base Reset Details

Units Reset	1.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	629,600.82	- Indexation Method			
Market Value at Reset Date	650,000.00	- Discounted Method*	13,599.45	6,799.73	20,399.18
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Total Profit/(Loss)	20,399.18				
Notional Capital Gain	N/A	(Notional Capital Gain amount is before applying actuary percentage)			

Journal Entry

Deemed Sale and Re-purchase Journals

Account Description	Account	Units	Debit	Credit	Tax Deferred
18 Crowley Vale Rd, Forest Hill (Lot 75)	772/001	(1.0000)		629,600.82	
Taxable Profit/(Loss)	235/018			13,599.45	
Non Taxable Profit/(Loss)	236/018			6,799.73	
Distributions Received	280/001				
Building Depreciation	236/018				
18 Crowley Vale Rd, Forest Hill (Lot 75)	772/001	1.0000	650,000.00		

* Most Tax Effective Method

^ Tax adjustments include deferred tax and tax free components