

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

Asset Details

Account Code 772/002
 Asset 1 Moroney Rd, College View (Lot 68)
 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
Purchase Transactions													
23/06/2014	Purchase	1.0000	400,000.00		400,000.00			400,000.00	67,857.16	Other*	(332,142.84)		N/A
23/06/2014	Purchase	1.0000	63.30		63.30			63.30	67,857.14	Discounted*	45,195.89	22,597.95	N/A
										Indexation	67,793.84		
23/06/2014	Purchase	1.0000	12,775.00		12,775.00			12,775.00	67,857.14	Discounted*	36,721.43	18,360.71	N/A
										Indexation	55,082.14		
23/06/2014	Purchase	1.0000	561.70		561.70			561.70	67,857.14	Discounted*	44,863.63	22,431.81	N/A
										Indexation	67,295.44		
23/06/2014	Purchase	1.0000	2,515.48		2,515.48			2,515.48	67,857.14	Discounted*	43,561.11	21,780.55	N/A
										Indexation	65,341.66		
23/06/2014	Purchase	1.0000	50.00		50.00			50.00	67,857.14	Discounted*	45,204.76	22,602.38	N/A
										Indexation	67,807.14		
25/06/2014	Purchase	1.0000	10,000.00		10,000.00			10,000.00	67,857.14	Discounted*	38,571.43	19,285.71	N/A
										Indexation	57,857.14		
		7.0000	425,965.48		425,965.48			425,965.48	475,000.00		(78,024.59)	127,059.11	N/A

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

* Most Tax Effective Method

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

Asset Details

Account Code 772/002
 Asset 1 Moroney Rd, College View (Lot 68)
 Reset Date 30 June 2017

CGT Cost Base Reset Details

Units Reset	7.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	425,965.48	- Indexation Method			
Market Value at Reset Date	475,000.00	- Discounted Method*	254,118.25	127,059.11	381,177.36
Total Tax Deferred^		- Other Method*			(332,142.84)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Total Profit/(Loss)	49,034.52				
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
1 Moroney Rd, College View (Lot 68)	772/002	(7.0000)		425,965.48	
Taxable Profit/(Loss)	235/022		78,024.59		
Non Taxable Profit/(Loss)	236/022			127,059.11	
Distributions Received	280/002				
Building Depreciation	236/022				
1 Moroney Rd, College View (Lot 68)	772/002	7.0000	475,000.00		

* Most Tax Effective Method

^ Tax adjustments include deferred tax and tax free components