

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

**Asset Details**

Account Code      776/003  
 Asset                WBC - Westpac Banking Corporation - Ordinary Fully Paid  
 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
14/07/2008	Purchase	1,000.0000	19,102.95		19,102.95			19,102.95	30,510.00	Discounted* Indexation	7,604.70 11,407.05	3,802.35	N/A
17/12/2008	Purchase	44.0000	720.00		720.00			720.00	1,342.44	Discounted* Indexation	414.96 622.44	207.48	N/A
11/02/2009	Purchase	656.0000	10,000.00		10,000.00			10,000.00	20,014.56	Discounted* Indexation	6,676.37 10,014.56	3,338.19	N/A
02/07/2009	Purchase	52.0000	952.00		952.00			952.00	1,586.52	Discounted* Indexation	423.01 634.52	211.51	N/A
21/12/2009	Purchase	44.0000	1,051.20		1,051.20			1,051.20	1,342.44	Discounted* Indexation	194.16 291.24	97.08	N/A
02/07/2010	Purchase	52.0000	1,167.40		1,167.40			1,167.40	1,586.52	Discounted* Indexation	279.41 419.12	139.71	N/A
20/12/2010	Purchase	63.0000	1,367.52		1,367.52			1,367.52	1,922.13	Discounted* Indexation	369.74 554.61	184.87	N/A
04/07/2011	Purchase	67.0000	1,452.36		1,452.36			1,452.36	2,044.17	Discounted* Indexation	394.54 591.81	197.27	N/A
19/12/2011	Purchase	78.0000	1,582.40		1,582.40			1,582.40	2,379.78	Discounted* Indexation	531.59 797.38	265.79	N/A
02/07/2012	Purchase	82.0000	1,685.92		1,685.92			1,685.92	2,501.82	Discounted* Indexation	543.93 815.90	271.97	N/A
20/12/2012	Purchase	72.0000	1,795.92		1,795.92			1,795.92	2,196.72	Discounted* Indexation	267.20 400.80	133.60	N/A
28/06/2013	Purchase	790.0000	21,999.85		21,999.85			21,999.85	24,102.90	Discounted* Indexation	1,402.03 2,103.05	701.02	N/A

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02/07/2013	Purchase	74.0000	2,121.60	2,121.60	2,121.60	2,257.74	Discounted*	90.76	45.38	N/A
							Indexation	136.14		
19/12/2013	Purchase	92.0000	3,012.52	3,012.52	3,012.52	2,806.92	Other*	(205.60)		N/A
02/07/2014	Purchase	83.0000	2,849.40	2,849.40	2,849.40	2,532.33	Other*	(317.07)		N/A
19/12/2014	Purchase	92.0000	2,989.08	2,989.08	2,989.08	2,806.92	Other*	(182.16)		N/A
02/07/2015	Purchase	97.0000	3,107.13	3,107.13	3,107.13	2,959.47	Other*	(147.66)		N/A
12/12/2015	Purchase	102.0000	3,231.72	3,231.72	3,231.72	3,112.02	Other*	(119.70)		N/A
28/06/2016	Purchase	150.0000	3,825.00	3,825.00	3,825.00	4,576.50	Discounted*	501.00	250.50	N/A
							Indexation	751.50		
04/07/2016	Purchase	114.0000	3,468.60	3,468.60	3,468.60	3,478.14	Other*	9.54		N/A
04/07/2016	Purchase	114.0000	3,575.76	3,575.76	3,575.76	3,478.14	Other*	(97.62)		N/A
		<b>3,918.0000</b>	<b>91,058.33</b>	<b>91,058.33</b>	<b>91,058.33</b>	<b>119,538.18</b>		<b>18,633.13</b>	<b>9,846.72</b>	<b>N/A</b>

^ Tax adjustments include deferred tax and tax free components.

\* Most Tax Effective Method

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**CGT Cost Base Reset Details**

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Reset	3,918.0000				
Original Cost	91,058.33	- Indexation Method			
Market Value at Reset Date	119,538.18	- Discounted Method*	19,693.40	9,846.72	29,540.12
Total Tax Deferred^		- Other Method*			(1,060.27)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Total Profit/(Loss)	28,479.85				
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
WBC - Westpac Banking Corporation - Ordinary Fully Paid	776/003	(3,918.0000)		91,058.33	
Taxable Profit/(Loss)	235/004			18,633.13	
Non Taxable Profit/(Loss)	236/004			9,846.72	
Distributions Received	239/003				
Building Depreciation	236/004				
WBC - Westpac Banking Corporation - Ordinary Fully Paid	776/003	3,918.0000	119,538.18		

\* Most Tax Effective Method

^ Tax adjustments include deferred tax and tax free components