

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

**Asset Details**

Account Code      776/014  
 Asset                CBA - Commonwealth Bank of Australia. - 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
20/07/2010	Purchase	1,000.0000	51,327.34		51,327.34			51,327.34	82,810.00	Discounted* Indexation	20,988.44 31,482.66	10,494.22	N/A
01/10/2010	Purchase	32.0000	1,700.00		1,700.00			1,700.00	2,649.92	Discounted* Indexation	633.28 949.92	316.64	N/A
01/04/2011	Purchase	26.0000	1,362.24		1,362.24			1,362.24	2,153.06	Discounted* Indexation	527.21 790.82	263.61	N/A
06/10/2011	Purchase	42.0000	1,989.04		1,989.04			1,989.04	3,478.02	Discounted* Indexation	992.65 1,488.98	496.33	N/A
05/04/2012	Purchase	31.0000	1,507.00		1,507.00			1,507.00	2,567.11	Discounted* Indexation	706.74 1,060.11	353.37	N/A
05/10/2012	Purchase	41.0000	2,228.07		2,228.07			2,228.07	3,395.21	Discounted* Indexation	778.09 1,167.14	389.05	N/A
05/04/2013	Purchase	28.0000	1,922.08		1,922.08			1,922.08	2,318.68	Discounted* Indexation	264.40 396.60	132.20	N/A
28/06/2013	Purchase	600.0000	39,817.38		39,817.38			39,817.38	49,686.00	Discounted* Indexation	6,579.08 9,868.62	3,289.54	N/A
03/10/2013	Purchase	49.0000	3,600.00		3,600.00			3,600.00	4,057.69	Discounted* Indexation	305.13 457.69	152.56	N/A
03/04/2014	Purchase	45.0000	3,383.67		3,383.67			3,383.67	3,726.45	Discounted* Indexation	228.52 342.78	114.26	N/A
02/10/2014	Purchase	51.0000	4,128.92		4,128.92			4,128.92	4,223.31	Discounted* Indexation	62.93 94.39	31.46	N/A
02/04/2015	Purchase	42.0000	3,851.10		3,851.10			3,851.10	3,478.02	Other*	(373.08)		N/A
18/09/2015	Purchase	87.0000	6,220.50		6,220.50			6,220.50	7,204.47	Discounted*	655.98	327.99	N/A

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							Indexation	983.97		
01/10/2015	Purchase	59.0000	4,411.14	4,411.14	4,411.14	4,885.79	Discounted*	316.43	158.22	N/A
							Indexation	474.65		
31/03/2016	Purchase	58.0000	4,223.34	4,223.34	4,223.34	4,802.98	Discounted*	386.43	193.21	N/A
							Indexation	579.64		
29/09/2016	Purchase	67.0000	4,864.02	4,864.02	4,864.02	5,548.27	Other*	684.25		N/A
		<u>2,258.0000</u>	<u>136,535.84</u>	<u>136,535.84</u>	<u>136,535.84</u>	<u>186,984.98</u>		<u>33,736.48</u>	<u>16,712.66</u>	<u>N/A</u>

^ 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	2,258.0000				
Original Cost	136,535.84	- Indexation Method			
Market Value at Reset Date	186,984.98	- Discounted Method*	33,425.31	16,712.66	50,137.97
Total Tax Deferred^		- Other Method*			311.17
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Total Profit/(Loss)	50,449.14				
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
CBA - Commonwealth Bank of Australia. - Ordinary Fully Paid	776/014	(2,258.0000)		136,535.84	
Taxable Profit/(Loss)	235/015			33,736.48	
Non Taxable Profit/(Loss)	236/015			16,712.66	
Distributions Received	239/014				
Building Depreciation	236/015				
CBA - Commonwealth Bank of Australia. - Ordinary Fully Paid	776/014	2,258.0000	186,984.98		

\* Most Tax Effective Method

^ Tax adjustments include deferred tax and tax free components