

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

Asset Details

Account Code 776/018
 Asset Orora Limited - 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
24/08/2009	Purchase	3,000.0000	1,831.10		1,831.10			1,831.10	8,580.00	Discounted* Indexation	4,499.27 6,748.90	2,249.63	N/A
03/10/2009	Purchase	63.0000	38.45		38.45			38.45	180.18	Discounted* Indexation	94.49 141.73	47.24	N/A
01/10/2010	Purchase	77.0000	47.00		47.00			47.00	220.22	Discounted* Indexation	115.48 173.22	57.74	N/A
31/03/2011	Purchase	78.0000	47.61		47.61			47.61	223.08	Discounted* Indexation	116.98 175.47	58.49	N/A
28/09/2011	Purchase	89.0000	54.32		54.32			54.32	254.54	Discounted* Indexation	133.48 200.22	66.74	N/A
29/03/2012	Purchase	86.0000	52.49		52.49			52.49	245.96	Discounted* Indexation	128.98 193.47	64.49	N/A
25/09/2012	Purchase	85.0000	51.88		51.88			51.88	243.10	Discounted* Indexation	127.48 191.22	63.74	N/A
27/03/2013	Purchase	74.0000	45.17		45.17			45.17	211.64	Discounted* Indexation	110.98 166.47	55.49	N/A
30/09/2013	Purchase	68.0000	41.50		41.50			41.50	194.48	Discounted* Indexation	101.99 152.98	50.99	N/A
24/08/2009	Instalment									Other*			N/A
03/10/2009	Instalment									Other*			N/A
01/10/2010	Instalment									Other*			N/A
31/03/2011	Instalment									Other*			N/A
28/09/2011	Instalment									Other*			N/A
29/03/2012	Instalment									Other*			N/A

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25/09/2012	Instalment					Other*				N/A	
27/03/2013	Instalment					Other*				N/A	
30/09/2013	Instalment					Other*				N/A	
		3,620.0000	2,209.52	2,209.52			2,209.52	10,353.20	5,429.13	2,714.55	N/A

^ 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	3,620.0000				
Original Cost	2,209.52	- Indexation Method			
Market Value at Reset Date	10,353.20	- Discounted Method*	5,429.13	2,714.55	8,143.68
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Total Profit/(Loss)	8,143.68				
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
Orora Limited - Ordinary Fully Paid	776/018	(3,620.0000)		2,209.52	
Taxable Profit/(Loss)	235/020			5,429.13	
Non Taxable Profit/(Loss)	236/020			2,714.55	
Distributions Received	239/018				
Building Depreciation	236/020				
Orora Limited - Ordinary Fully Paid	776/018	3,620.0000	10,353.20		

* Most Tax Effective Method

^ Tax adjustments include deferred tax and tax free components