

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

Asset Details

Account Code 776/021
 Asset BHP- Bhp Billiton 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
26/11/2015	Purchase	79.0000	1,600.74		1,600.74			1,600.74	1,839.12 Discounted* Indexation	158.92 238.38	79.46	N/A
22/01/2016	Purchase	141.0000	2,091.95		2,091.95			2,091.95	3,282.48 Discounted* Indexation	793.69 1,190.53	396.84	N/A
		220.0000	3,692.69		3,692.69			3,692.69	5,121.60	952.61	476.30	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	220.0000				
Original Cost	3,692.69	- Indexation Method			
Market Value at Reset Date	5,121.60	- Discounted Method*	952.61	476.30	1,428.91
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Total Profit/(Loss)	1,428.91				
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
BHP- Bhp Billiton Limited - Ordinary Fully Paid	776/021	(220.0000)		3,692.69	
Taxable Profit/(Loss)	235/024			952.61	
Non Taxable Profit/(Loss)	236/024			476.30	
Distributions Received	239/021				
Building Depreciation	236/024				
BHP- Bhp Billiton Limited - Ordinary Fully Paid	776/021	220.0000	5,121.60		

* Most Tax Effective Method

^ Tax adjustments include deferred tax and tax free components