

Robert Falzon Marketing Superannuation Fund
CGT COST BASE RESET OF INVESTMENT AT 30 JUNE 2017

Asset Details

Account Code 776/010
 Asset South32 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
08/11/1999	Purchase	500.0000	460.11		460.11			460.11	1,340.00	Discounted* Indexation	586.59 879.89	293.30	N/A
09/07/2001	Purchase	533.0000	490.48		490.48			490.48	1,428.44	Discounted* Indexation	625.31 937.96	312.65	N/A
08/11/1999	Instalment									Other*			N/A
09/07/2001	Instalment									Other*			N/A
		<u>1,033.0000</u>	<u>950.59</u>		<u>950.59</u>			<u>950.59</u>	<u>2,768.44</u>		<u>1,211.90</u>	<u>605.95</u>	<u>N/A</u>

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

* Most Tax Effective Method

Robert Falzon Marketing Superannuation Fund
CGT COST BASE RESET OF INVESTMENT AT 30 JUNE 2017

Asset Details

Account Code 776/010
 Asset South32 Limited - Ordinary Fully Paid
 Reset Date 30 June 2017

CGT Cost Base Reset Details

		Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Units Reset	1,033.0000				
Original Cost	950.59	- Indexation Method			
Market Value at Reset Date	2,768.44	- Discounted Method*	1,211.90	605.95	1,817.85
Total Tax Deferred^		- Other Method			
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Total Profit/(Loss)	1,817.85				
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
South32 Limited - Ordinary Fully Paid	776/010	(1,033.0000)		950.59	
Taxable Profit/(Loss)	235/023			1,211.90	
Non Taxable Profit/(Loss)	236/023			605.95	
Distributions Received	239/011				
Building Depreciation	236/023				
South32 Limited - Ordinary Fully Paid	776/010	1,033.0000	2,768.44		

* Most Tax Effective Method

^ Tax adjustments include deferred tax and tax free components