

**ELIZABETH COOKE SUPERANNUATION FUND**  
**PROFIT/LOSS ON DISPOSAL OF INVESTMENT AT 23 OCTOBER 2017**

**Asset Details**

Account Code      776/038  
Asset                Exterra Resources Ltd  
Date Sold           23 October 2017

**Transactions Details**

Transaction Date	Transaction Type	Units	Cost	Cost Base Adjust^	Adjusted Cost Base	CPI Purchase	CPI Sale	CGT Cost Base	Consideration	Method	Taxable Profit/(Loss)*	Non Taxable Profit/(Loss)*
<b>Purchase Transactions</b>												
10/06/2016	Purchase	308,638.5000	24,303.68		24,303.68			24,303.68	33,787.34	Discounted *	6,322.44	3,161.22
										Indexation	9,483.66	
14/06/2016	Purchase	50,000.0000	3,942.90		3,942.90			3,942.90	5,473.61	Discounted *	1,020.47	510.24
										Indexation	1,530.71	
17/06/2016	Purchase	141,361.5000	11,147.49		11,147.49			11,147.49	15,475.16	Discounted *	2,885.11	1,442.56
										Indexation	4,327.67	
30/06/2016	Purchase	325,000.0000	27,600.30		27,600.30			27,600.30	35,578.46	Discounted *	5,318.77	2,659.39
										Indexation	7,978.16	
17/08/2016	Purchase	125,000.0000	17,692.50		17,692.50			17,692.50	13,684.03	Other *	(4,008.47)	
26/08/2016	Purchase	89,231.5000	16,317.73		16,317.73			16,317.73	9,768.37	Other *	(6,549.36)	
29/08/2016	Purchase	185,768.5000	33,098.86		33,098.86			33,098.86	20,336.49	Other *	(12,762.37)	
		<u>1,225,000.0000</u>	<u>134,103.46</u>		<u>134,103.46</u>			<u>134,103.46</u>	<u>134,103.46</u>		<u>(7,773.41)</u>	<u>7,773.41</u>

^ Tax adjustments include deferred tax and tax free components.

\* Best/selected method

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 Asset                Exterra Resources Ltd  
 Date Sold           23 October 2017

**Disposal Details**

Units Sold	1,225,000.0000	Profit/(Loss) Summary	<u>Taxable</u>	<u>Non Taxable</u>	<u>Total</u>
Original Cost	134,103.46	- Indexation Method			
Consideration	134,103.46	- Discounted Method*	15,546.79	7,773.41	23,320.20
Total Tax Deferred^		- Other Method*	(23,320.20)		(23,320.20)
- Tax Deferred and Tax Exempt	0.00				
- Tax Free	0.00				
Building Depreciation		(Building depreciation and Notional capital gain are not included in the calculations or journal entries but as an adjustment to			
Notional Capital Gain	0.00	Taxable Capital Profits/(Losses))			
Total Profit/(Loss)	0.00				

For assets acquired before 21 September 1999 and held for 12 months or more, a fund can calculate capital gains using either the Indexation Method or the Discounted Method. For assets acquired after 21 September 1999 and held for 12 months or more, a fund can only calculate capital gains using the Discounted Method. For assets held less than 12 months, neither the Indexation Method or Discounted Method can be used. These disposals generate "Other" Capital Gains/Losses.

**Journal Entry**

This Journal Entry assumes the consideration received has been posted to the Disposal of Investments Proceeds Account (A/c: 491)

Account Description	Account	Units	Debit	Credit	Tax Deferred	Disc Capital Gain
Disposal of Investments Proceeds Account	491		134,103.46			
Exterra Resources Ltd	776/038	1,225,000.0000		134,103.46		
Taxable Profit/(Loss)	235/043		7,773.41			
Non Taxable Profit/(Loss)	236/043			7,773.41		
Distributions Received	239/038					

\* Best/selected method

^ Tax adjustments include deferred tax and tax free components