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Depreciation Report

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INTRODUCTION

This report has been prepared for Aria Property Development Vine Pty Ltd.

Acquisition Date

We understand the acquisition date is 24 July 2013.

The Acquisition Date is based on the Construction Completion Date.

The first year depreciation has been proportioned in relation to the financial year ending 30 June 2014.

Capitalisation Date

We understand the construction commencement date is approximately May 2012, based upon the client's advice or the available documentation.

Construction Cost of Building

Our estimate of the construction cost to the date of completion is \$233,006.

The construction cost has been estimated utilising average costs at the date of construction completion and includes preliminary costs, statutory fees and professional fees, or where available has been based on the contract amount.

Our Estimate does not include loose furniture, fittings, equipment, tenant fitout work etc.

Depreciation and the residual Building Allowance is allowed on the net cost of the building if constructed after 17 July 1985, inclusive of structural improvements if constructed after 27 February 1992 and exclusive of land content and soft landscaping.

Depreciation Methods

Depreciation schedules for both the Prime Cost method and the Diminishing Value method are contained in this report.

Advice should be sought from the client's specialist tax adviser regarding the most appropriate method to be adopted.

Depreciable Items

Schedule 1 contains items of plant that may be depreciated at a higher rate than the capital allowance. The value for these items is based on fair market value at the date of acquisition.

Schedule 2 contains all other building components, which are not contained in Schedule 1. This constitutes the capital allowance. The amount is the same each year over a 25 or 40 year period depending upon the commencement date.

Depreciation Rates

Various rates are applicable to individual items of plant, based upon the Taxation Commissioner's determination of the effective life. The client may make their own estimate of the effective life in certain circumstances.

Individual items of plant with a cost of less than \$300.00 have been depreciated at a rate of 100%. Items under \$1000.00 are able to be depreciated at 18.75% in the first year and remaining years at 37.5% using the Diminishing Value Method. Items with the rate of 18.75% are not required to be proportioned in the first year.

The rate applicable to the capital allowance is determined by the construction commencement date.

The rates contained within these schedules, are based upon the information contained within the current Australian Master Tax Guide.



Disclaimer

The depreciation schedules contained within this report have been prepared from the information provided by the client and the local authority where we have been instructed to obtain building approval searches. This report has been prepared for the sole use of the client and it is not to be relied upon by any third party.

Mitchell Brandtman is a firm of Quantity Surveyors and as such, is not qualified to give professional advice on matters relating to taxation claims and returns. We are, however, qualified to advise on costs of plant, equipment and building works. While we have dissected the various costs into the appropriate categories, in our opinion, we suggest the client consults their specialist tax adviser to confirm the schedules and suggested depreciation rates.

This report is produced on the terms and the understanding that Mitchell Brandtman is not:

- (a) Responsible for the results of any actions taken on the basis of information in this document, or any error in, or omission from, this document.
- (b) Engaged in rendering legal, accounting or taxation advice.

The construction cost estimate has been prepared for depreciation purposes. It is not an estimate of replacement cost nor is it suitable for any other purpose.

Mitchell Brandtman



DEPRECIATION SCHEDULE - PRIME COST METHOD

| DESCRIPTION | OPENING | | | DEPRECIATION | | CLOSING Value |
|--------------------------------------|-------------------|--------------------------|-------|--------------|--------|------------------|
| | Estimated Cost | Previous Depreciation | Value | Rate | Amount | |
| | \$ | \$ | \$ | % | \$ | |
| SCHEDULE 1 | | | | | | |
| Access Control Systems | | | | | | |
| Proximity Card Readers | 96 | 0 | 96 | 100.00 | 96 | 0 |
| Swipe Cards | 90 | 0 | 90 | 100.00 | 90 | 0 |
| Automatic Doors/Gates | | | | | | |
| Controls | 180 | 0 | 180 | 100.00 | 180 | 0 |
| Motors | 47 | 0 | 47 | 100.00 | 47 | 0 |
| Barbecue Assets | | | | | | |
| Freestanding Barbecues | 46 | 0 | 46 | 100.00 | 46 | 0 |
| Bathroom Assets | | | | | | |
| Bathroom Exhaust Fans | 158 | 0 | 158 | 100.00 | 158 | 0 |
| Closed Circuit Television | | | | | | |
| Cameras | 316 | 0 | 316 | 25.00 | 74 | 242 |
| Monitors | 38 | 0 | 38 | 100.00 | 38 | 0 |
| Digital Recorders | 96 | 0 | 96 | 100.00 | 96 | 0 |
| Electrical | | | | | | |
| Light Fittings (excl. hardwired) | 1,296 | 0 | 1,296 | 5.00 | 61 | 1,235 |
| Water Pumps | 230 | 0 | 230 | 100.00 | 230 | 0 |
| Fire Control Assets | | | | | | |
| Heat Alarms | 211 | 0 | 211 | 100.00 | 211 | 0 |
| Alarm Bells | 11 | 0 | 11 | 100.00 | 11 | 0 |
| Detectors | 134 | 0 | 134 | 100.00 | 134 | 0 |
| Fire Extinguishers | 54 | 0 | 54 | 100.00 | 54 | 0 |
| Fire Hose Reels | 228 | 0 | 228 | 100.00 | 228 | 0 |
| Fire Indicator Panel | 482 | 0 | 482 | 8.33 | 38 | 444 |
| Pumps | 1,151 | 0 | 1,151 | 12.50 | 135 | 1,016 |
| Smoke Alarms | 414 | 0 | 414 | 16.66 | 65 | 349 |
| Speakers | 193 | 0 | 193 | 100.00 | 193 | 0 |
| Floor Finishes | | | | | | |
| Carpets | 1,594 | 0 | 1,594 | 10.00 | 149 | 1,445 |
| Furniture & Fittings | | | | | | |
| Furniture & Fittings < \$300 | 288 | 0 | 288 | 100.00 | 288 | 0 |
| Garden Watering Installations | | | | | | |
| Control Panels | 23 | 0 | 23 | 100.00 | 23 | 0 |
| Timing Devices | 16 | 0 | 16 | 100.00 | 16 | 0 |
| Pumps | 28 | 0 | 28 | 100.00 | 28 | 0 |
| Generators | | | | | | |
| Generator | 1,534 | 0 | 1,534 | 5.00 | 72 | 1,462 |
| Hot Water Systems | | | | | | |
| Electric Hot Water | 1,015 | 0 | 1,015 | 8.33 | 79 | 936 |
| Intercom System Assets | | | | | | |
| Intercom Unit | 460 | 0 | 460 | 10.00 | 43 | 417 |
| Kitchen Assets | | | | | | |
| Cooktops | 993 | 0 | 993 | 8.33 | 77 | 916 |
| Dishwasher | 1,421 | 0 | 1,421 | 10.00 | 133 | 1,288 |
| Oven | 1,331 | 0 | 1,331 | 8.33 | 104 | 1,227 |
| Rangehood | 474 | 0 | 474 | 8.33 | 37 | 437 |
| Laundry Assets | | | | | | |
| Clothes Dryer | 496 | 0 | 496 | 10.00 | 46 | 450 |



DEPRECIATION SCHEDULE - PRIME COST METHOD

| DESCRIPTION | O P E N I N G | | | DEPRECIATION | | CLOSING Value |
|----------------------------------|---------------|--------------|---------------|--------------|--------------|------------------|
| | Estimated | Previous | Value | Rate | Amount | |
| | Cost | Depreciation | | % | \$ | |
| | \$ | \$ | \$ | | | |
| Mechanical Services | | | | | | |
| Door Closers | 95 | 0 | 95 | 100.00 | 95 | 0 |
| Split Units up to 20kw | 5,507 | 0 | 5,507 | 10.00 | 516 | 4,991 |
| Ventilation Fans | 1,513 | 0 | 1,513 | 5.00 | 71 | 1,442 |
| Spa Assets | | | | | | |
| Spa Chlorinators | 19 | 0 | 19 | 100.00 | 19 | 0 |
| Spa Heaters | 28 | 0 | 28 | 100.00 | 28 | 0 |
| Telecommunications Assets | | | | | | |
| PABX | 96 | 0 | 96 | 100.00 | 96 | 0 |
| Signage | | | | | | |
| Trade Signage | 153 | 0 | 153 | 100.00 | 153 | 0 |
| Transportation Assets | | | | | | |
| Electric Lift | 5,375 | 0 | 5,375 | 3.33 | 168 | 5,207 |
| Window Treatments | | | | | | |
| Blinds | 1,438 | 0 | 1,438 | 10.00 | 135 | 1,303 |
| Sub-Total | 29,368 | 0 | 29,368 | | 4,561 | |
| SCHEDULE 2 | | | | | | |
| Capital Allowances | | | | | | |
| Capital Allowance | 203,637 | 0 | 203,637 | 2.50 | 4,769 | 198,868 |
| TOTAL | | | | | 9,330 | |



DEPRECIATION FORECAST - PRIME COST METHOD

| DESCRIPTION | Year 1 \$ | Year 2 \$ | Year 3 \$ | Year 4 \$ | Year 5 \$ | Year 6 \$ | Year 7 \$ | Year 8 \$ | Year 9 \$ | Year 10 \$ |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| SCHEDULE 1 | | | | | | | | | | |
| Access Control Systems | | | | | | | | | | |
| Proximity Card Readers | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Swipe Cards | 90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Automatic Doors/Gates | | | | | | | | | | |
| Controls | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Motors | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Barbecue Assets | | | | | | | | | | |
| Freestanding Barbecues | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bathroom Assets | | | | | | | | | | |
| Bathroom Exhaust Fans | 158 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Closed Circuit Television | | | | | | | | | | |
| Cameras | 74 | 79 | 79 | 79 | 5 | 0 | 0 | 0 | 0 | 0 |
| Monitors | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Digital Recorders | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Electrical | | | | | | | | | | |
| Light Fittings (excl. Water Pumps) | 61 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 |
| Water Pumps | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Control Assets | | | | | | | | | | |
| Heat Alarms | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alarm Bells | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Detectors | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Extinguishers | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Hose Reels | 228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Indicator Panel | 38 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 |
| Pumps | 135 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 8 | 0 |
| Smoke Alarms | 65 | 69 | 69 | 69 | 69 | 69 | 4 | 0 | 0 | 0 |
| Speakers | 193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Floor Finishes | | | | | | | | | | |
| Carpets | 149 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 | 159 |
| Furniture & Fittings | | | | | | | | | | |
| Furniture & Fittings < \$30 | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Garden Watering | | | | | | | | | | |
| Control Panels | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Timing Devices | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pumps | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Generators | | | | | | | | | | |
| Generator | 72 | 77 | 77 | 77 | 77 | 77 | 77 | 77 | 77 | 77 |
| Hot Water Systems | | | | | | | | | | |
| Electric Hot Water | 79 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 85 | 85 |
| Intercom System Assets | | | | | | | | | | |
| Intercom Unit | 43 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| Kitchen Assets | | | | | | | | | | |
| Cooktops | 77 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 | 83 |
| Dishwasher | 133 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 | 142 |
| Oven | 104 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 |
| Rangehood | 37 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Laundry Assets | | | | | | | | | | |
| Clothes Dryer | 46 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

DEPRECIATION FORECAST - PRIME COST METHOD

| DESCRIPTION | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Mechanical Services | | | | | | | | | | |
| Door Closers | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Split Units up to 20kw | 516 | 551 | 551 | 551 | 551 | 551 | 551 | 551 | 551 | 551 |
| Ventilation Fans | 71 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 | 76 |
| Spa Assets | | | | | | | | | | |
| Spa Chlorinators | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Spa Heaters | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Telecommunications | | | | | | | | | | |
| PABX | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Signage | | | | | | | | | | |
| Trade Signage | 153 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transportation Assets | | | | | | | | | | |
| Electric Lift | 168 | 179 | 179 | 179 | 179 | 179 | 179 | 179 | 179 | 179 |
| Window Treatments | | | | | | | | | | |
| Blinds | 135 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 144 | 144 |
| Sub-Total | 4,561 | 2,139 | 2,139 | 2,139 | 2,065 | 2,060 | 1,995 | 1,991 | 1,855 | 1,847 |
| SCHEDULE 2 | | | | | | | | | | |
| Capital Allowances | | | | | | | | | | |
| Capital Allowance | 4,769 | 5,091 | 5,091 | 5,091 | 5,091 | 5,091 | 5,091 | 5,091 | 5,091 | 5,091 |
| TOTAL | 9,330 | 7,230 | 7,230 | 7,230 | 7,156 | 7,151 | 7,086 | 7,082 | 6,946 | 6,938 |



DEPRECIATION SCHEDULE - DIMINISHING VALUE METHOD

| DESCRIPTION | OPENING | | | DEPRECIATION | | CLOSING Value |
|--------------------------------------|-------------|--------------|-------|--------------|--------|------------------|
| | Estimated | Previous | Value | Rate | Amount | |
| | Cost | Depreciation | | % | \$ | |
| | \$ | \$ | \$ | | | |
| SCHEDULE 1 | | | | | | |
| Access Control Systems | | | | | | |
| Proximity Card Readers | 96 | 0 | 96 | 100.00 | 96 | 0 |
| Swipe Cards | 90 | 0 | 90 | 100.00 | 90 | 0 |
| Automatic Doors/Gates | | | | | | |
| Controls | 180 | 0 | 180 | 100.00 | 180 | 0 |
| Motors | 47 | 0 | 47 | 100.00 | 47 | 0 |
| Barbecue Assets | | | | | | |
| Freestanding Barbecues | 46 | 0 | 46 | 100.00 | 46 | 0 |
| Bathroom Assets | | | | | | |
| Bathroom Exhaust Fans | 158 | 0 | 158 | 100.00 | 158 | 0 |
| Closed Circuit Television | | | | | | |
| Cameras | [LVP] 316 | 0 | 316 | 18.75 | 59 | 257 |
| Monitors | 38 | 0 | 38 | 100.00 | 38 | 0 |
| Digital Recorders | 96 | 0 | 96 | 100.00 | 96 | 0 |
| Electrical | | | | | | |
| Light Fittings (excl. hardwired) | [LVP] 1,296 | 0 | 1,296 | 18.75 | 243 | 1,053 |
| Water Pumps | 230 | 0 | 230 | 100.00 | 230 | 0 |
| Fire Control Assets | | | | | | |
| Heat Alarms | 211 | 0 | 211 | 100.00 | 211 | 0 |
| Alarm Bells | 11 | 0 | 11 | 100.00 | 11 | 0 |
| Detectors | 134 | 0 | 134 | 100.00 | 134 | 0 |
| Fire Extinguishers | 54 | 0 | 54 | 100.00 | 54 | 0 |
| Fire Hose Reels | 228 | 0 | 228 | 100.00 | 228 | 0 |
| Fire Indicator Panel | [LVP] 482 | 0 | 482 | 18.75 | 90 | 392 |
| Pumps | [LVP] 1,151 | 0 | 1,151 | 18.75 | 216 | 935 |
| Smoke Alarms | [LVP] 414 | 0 | 414 | 18.75 | 78 | 336 |
| Speakers | 193 | 0 | 193 | 100.00 | 193 | 0 |
| Floor Finishes | | | | | | |
| Carpets | 1,594 | 0 | 1,594 | 20.00 | 299 | 1,295 |
| Furniture & Fittings | | | | | | |
| Furniture & Fittings < \$300 | 288 | 0 | 288 | 100.00 | 288 | 0 |
| Garden Watering Installations | | | | | | |
| Control Panels | 23 | 0 | 23 | 100.00 | 23 | 0 |
| Timing Devices | 16 | 0 | 16 | 100.00 | 16 | 0 |
| Pumps | 28 | 0 | 28 | 100.00 | 28 | 0 |
| Generators | | | | | | |
| Generator | 1,534 | 0 | 1,534 | 10.00 | 144 | 1,390 |
| Hot Water Systems | | | | | | |
| Electric Hot Water | 1,015 | 0 | 1,015 | 16.66 | 158 | 857 |
| Intercom System Assets | | | | | | |
| Intercom Unit | [LVP] 460 | 0 | 460 | 18.75 | 86 | 374 |
| Kitchen Assets | | | | | | |
| Cooktops | [LVP] 993 | 0 | 993 | 18.75 | 186 | 807 |
| Dishwasher | 1,421 | 0 | 1,421 | 20.00 | 266 | 1,155 |
| Oven | 1,331 | 0 | 1,331 | 16.66 | 208 | 1,123 |
| Rangehood | [LVP] 474 | 0 | 474 | 18.75 | 89 | 385 |
| Laundry Assets | | | | | | |
| Clothes Dryer | [LVP] 496 | 0 | 496 | 18.75 | 93 | 403 |



DEPRECIATION SCHEDULE - DIMINISHING VALUE METHOD

| DESCRIPTION | OPENING | | | DEPRECIATION | | CLOSING Value |
|--|---------------|--------------|---------------|--------------|---------------|------------------|
| | Estimated | Previous | Value | Rate | Amount | |
| | Cost | Depreciation | | % | \$ | |
| | \$ | \$ | \$ | | | |
| Mechanical Services | | | | | | |
| Door Closers | 95 | 0 | 95 | 100.00 | 95 | 0 |
| Split Units up to 20kw | 5,507 | 0 | 5,507 | 20.00 | 1,032 | 4,475 |
| Ventilation Fans | 1,513 | 0 | 1,513 | 10.00 | 142 | 1,371 |
| Spa Assets | | | | | | |
| Spa Chlorinators | 19 | 0 | 19 | 100.00 | 19 | 0 |
| Spa Heaters | 28 | 0 | 28 | 100.00 | 28 | 0 |
| Telecommunications Assets | | | | | | |
| PABX | 96 | 0 | 96 | 100.00 | 96 | 0 |
| Signage | | | | | | |
| Trade Signage | 153 | 0 | 153 | 100.00 | 153 | 0 |
| Transportation Assets | | | | | | |
| Electric Lift | 5,375 | 0 | 5,375 | 6.66 | 335 | 5,040 |
| Window Treatments | | | | | | |
| Blinds [LVP] | 1,438 | 0 | 1,438 | 18.75 | 270 | 1,168 |
| Sub-Total | 29,368 | 0 | 29,368 | | 6,552 | |
| SCHEDULE 2 | | | | | | |
| Capital Allowances | | | | | | |
| Capital Allowance | 203,637 | 0 | 203,637 | 2.50 | 4,769 | 198,868 |
| TOTAL | | | | | 11,321 | 221,684 |
| This report includes | | | | | | |
| [LVP] : LOW VALUE POOL items in total of | | | \$7,520.00 | | \$1,410.00 | 6,110 |



DEPRECIATION FORECAST - DIMINISHING VALUE METHOD

| DESCRIPTION | Year 1 \$ | Year 2 \$ | Year 3 \$ | Year 4 \$ | Year 5 \$ | Year 6 \$ | Year 7 \$ | Year 8 \$ | Year 9 \$ | Year 10 \$ |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| SCHEDULE 1 | | | | | | | | | | |
| Access Control Systems | | | | | | | | | | |
| Proximity Card Readers | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Swipe Cards | 90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Automatic Doors/Gates | | | | | | | | | | |
| Controls | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Motors | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Barbecue Assets | | | | | | | | | | |
| Freestanding Barbecues | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bathroom Assets | | | | | | | | | | |
| Bathroom Exhaust Fans | 158 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Closed Circuit Television | | | | | | | | | | |
| Cameras | 59 | 96 | 60 | 38 | 24 | 15 | 9 | 6 | 3 | 2 |
| Monitors | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Digital Recorders | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Electrical | | | | | | | | | | |
| Light Fittings (excl. Water Pumps) | 243 | 395 | 247 | 154 | 96 | 60 | 38 | 24 | 15 | 9 |
| Water Pumps | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Control Assets | | | | | | | | | | |
| Heat Alarms | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alarm Bells | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Detectors | 134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Extinguishers | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Hose Reels | 228 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Indicator Panel | 90 | 147 | 92 | 57 | 36 | 23 | 14 | 9 | 5 | 3 |
| Pumps | 216 | 351 | 219 | 137 | 86 | 53 | 33 | 21 | 13 | 8 |
| Smoke Alarms | 78 | 126 | 79 | 49 | 31 | 19 | 12 | 8 | 5 | 3 |
| Speakers | 193 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Floor Finishes | | | | | | | | | | |
| Carpets | 299 | 259 | 207 | 166 | 133 | 106 | 85 | 68 | 54 | 43 |
| Furniture & Fittings | | | | | | | | | | |
| Furniture & Fittings < \$300 | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Garden Watering | | | | | | | | | | |
| Control Panels | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Timing Devices | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pumps | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Generators | | | | | | | | | | |
| Generator | 144 | 139 | 125 | 113 | 101 | 91 | 82 | 74 | 67 | 60 |
| Hot Water Systems | | | | | | | | | | |
| Electric Hot Water | 158 | 143 | 119 | 99 | 83 | 69 | 57 | 48 | 40 | 33 |
| Intercom System Assets | | | | | | | | | | |
| Intercom Unit | 86 | 140 | 88 | 55 | 34 | 21 | 14 | 8 | 5 | 3 |
| Kitchen Assets | | | | | | | | | | |
| Cooktops | 186 | 303 | 189 | 118 | 74 | 46 | 29 | 18 | 11 | 7 |
| Dishwasher | 266 | 231 | 185 | 148 | 118 | 95 | 76 | 60 | 48 | 39 |
| Oven | 208 | 187 | 156 | 130 | 108 | 90 | 75 | 63 | 52 | 44 |
| Rangehood | 89 | 144 | 90 | 57 | 35 | 22 | 14 | 9 | 5 | 3 |
| Laundry Assets | | | | | | | | | | |
| Clothes Dryer | 93 | 151 | 95 | 59 | 37 | 23 | 14 | 9 | 6 | 3 |



DEPRECIATION FORECAST - DIMINISHING VALUE METHOD

| DESCRIPTION | Year 1 \$ | Year 2 \$ | Year 3 \$ | Year 4 \$ | Year 5 \$ | Year 6 \$ | Year 7 \$ | Year 8 \$ | Year 9 \$ | Year 10 \$ |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Mechanical Services | | | | | | | | | | |
| Door Closers | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Split Units up to 20kw | 1,032 | 895 | 716 | 573 | 458 | 367 | 293 | 235 | 188 | 150 |
| Ventilation Fans | 142 | 137 | 123 | 111 | 100 | 90 | 81 | 73 | 66 | 59 |
| Spa Assets | | | | | | | | | | |
| Spa Chlorinators | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Spa Heaters | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Telecommunications | | | | | | | | | | |
| PABX | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Signage | | | | | | | | | | |
| Trade Signage | 153 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transportation Assets | | | | | | | | | | |
| Electric Lift | 335 | 336 | 313 | 292 | 273 | 255 | 238 | 222 | 207 | 193 |
| Window Treatments | | | | | | | | | | |
| Blinds | 270 | 438 | 274 | 171 | 107 | 67 | 42 | 26 | 16 | 10 |
| Sub-Total | 6,552 | 4,618 | 3,377 | 2,527 | 1,934 | 1,512 | 1,206 | 981 | 806 | 672 |

SCHEDULE 2

Capital Allowances

| | | | | | | | | | | |
|-------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Capital Allowance | 4,769 | 5,091 | 5,091 | 5,091 | 5,091 | 5,091 | 5,091 | 5,091 | 5,091 | 5,091 |
| TOTAL | 11,321 | 9,709 | 8,468 | 7,618 | 7,025 | 6,603 | 6,297 | 6,072 | 5,897 | 5,763 |