

* ATTN Stephen Cole.

Charles Spiteri S/M/S/Ford

PARK & FLY - 1008 BOTANY ROAD, MASCOT - LOT 29

PARTNERSHIP

4.0 - CAPITAL ALLOWANCE SCHEDULE

SUMMARY OF CAPITAL ALLOWANCES DEDUCTIONS PROJECTED FOR TEN CALENDAR YEARS

| | TOTAL COSTS | YEAR 1* | YEAR 2 | YEAR 3 | YEAR 4 | YEAR 5 | YEAR 6 | YEAR 7 | YEAR 8 | YEAR 9 | YEAR 10 |
|-----------------------------------|-------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| PRIME COST METHOD | | | | | | | | | | | |
| PLANT AND EQUIPMENT - DIVISION 40 | 538.45 | 62.93 | 76.56 | 18.95 | 17.89 | 17.89 | 17.89 | 17.89 | 17.89 | 17.89 | 17.89 |
| BUILDING - DIVISION 43 | 13,863.09 | 403.99 | 491.52 | 491.52 | 491.52 | 491.52 | 491.52 | 491.52 | 491.52 | 491.52 | 491.52 |
| NON-DEPRECIABLE | n/a | - | - | - | - | - | - | - | - | - | - |
| | 14,201.54 | 466.92 | 568.08 | 510.47 | 509.41 | 509.41 | 509.41 | 509.41 | 509.41 | 509.41 | 509.41 |
| DIMINISHING VALUE METHOD | | | | | | | | | | | |
| PLANT AND EQUIPMENT - DIVISION 40 | 538.45 | 125.85 | 44.47 | 29.91 | 27.23 | 24.86 | 22.75 | 20.85 | 19.14 | 17.58 | 16.17 |
| BUILDING - DIVISION 43 | 13,863.09 | 403.99 | 491.52 | 491.52 | 491.52 | 491.52 | 491.52 | 491.52 | 491.52 | 491.52 | 491.52 |
| NON-DEPRECIABLE | n/a | - | - | - | - | - | - | - | - | - | - |
| | 14,201.54 | 529.84 | 535.99 | 521.43 | 518.75 | 516.38 | 514.27 | 512.37 | 510.66 | 509.11 | 507.69 |

Notes:

*Year 1 estimated Capital Allowances Deductions have been assessed for 300 days based on the Transfer of Ownership date of 3 September 2014.
 All costs exclude Goods and Services Tax (GST).
 Schedules to be read in conjunction with Introduction Notes, Summary of Costs Details and Schedule of Information.

BMT Tax Depreciation

QUANTITY SURVEYORS

Diminishing Method (Years 1-5)

Unit 8/16 Kiara Road
MIRANDA, NSW 2228

| Tax Grouping | Total Cost @ 9-Jun-10 (\$) | Effective Life (Years) | Basic Rate (DV) | Depreciation Allowance | | | | | TWDV @ 1-Jul-14 (\$) |
|-------------------------------------------------------------------|----------------------------------|---------------------------|--------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------|
| | | | | 9-Jun-10 30-Jun-10 Year 1 (\$) | 1-Jul-10 30-Jun-11 Year 2 (\$) | 1-Jul-11 30-Jun-12 Year 3 (\$) | 1-Jul-12 30-Jun-13 Year 4 (\$) | 1-Jul-13 30-Jun-14 Year 5 (\$) | |
| | | | | | | | | | |
| Division 40 - Plant & Equipment (Effective Life Rates) | | | | | | | | | |
| Existing Unit Specific | | | | | | | | | |
| Bathroom Accessories - Freestanding | 132 | 5 | 100.0 % | 132 | 0 | 0 | 0 | 0 | 0 |
| Blinds | 2,927 | 10 | 37.5 % | 0 | 0 | 0 | 0 | 0 | 363 |
| Carpet | 4,482 | 10 | 20.0 % | 54 | 886 | 708 | 567 | 453 | 1,814 |
| Cooktops | 905 | 12 | 37.5 % | 0 | 0 | 0 | 0 | 0 | 112 |
| Curtains | 298 | 6 | 100.0 % | 298 | 0 | 0 | 0 | 0 | 0 |
| Door Closers | 146 | 10 | 100.0 % | 146 | 0 | 0 | 0 | 0 | 0 |
| Heat, Light & Exhaust Units | 289 | 10 | 100.0 % | 289 | 0 | 0 | 0 | 0 | 0 |
| Hot Water Systems | 1,842 | 12 | 16.7 % | 19 | 304 | 253 | 211 | 176 | 879 |
| Light Shades | 418 | 5 | 37.5 % | 0 | 0 | 0 | 0 | 0 | 51 |
| Ovens | 1,866 | 12 | 16.7 % | 19 | 308 | 257 | 214 | 178 | 890 |
| Rangehoods | 723 | 12 | 37.5 % | 0 | 0 | 0 | 0 | 0 | 89 |
| Smoke Alarms | 296 | 6 | 100.0 % | 296 | 0 | 0 | 0 | 0 | 0 |
| Total - Existing Unit Specific | 14,324 | | | 1,253 | 1,498 | 1,218 | 992 | 807 | 4,198 |
| Existing Common Property | | | | | | | | | |
| Bathroom Accessories - Freestanding | 11 | 5 | 100.0 % | 11 | 0 | 0 | 0 | 0 | 0 |
| Carpet | 135 | 10 | 100.0 % | 135 | 0 | 0 | 0 | 0 | 0 |
| Door Closers | 79 | 10 | 100.0 % | 79 | 0 | 0 | 0 | 0 | 0 |
| Garbage Bins | 290 | 10 | 100.0 % | 290 | 0 | 0 | 0 | 0 | 0 |
| Intercom System Assets | 783 | 10 | 37.5 % | 0 | 0 | 0 | 0 | 0 | 97 |
| Light Shades | 81 | 5 | 100.0 % | 81 | 0 | 0 | 0 | 0 | 0 |
| MATV System | 289 | 10 | 100.0 % | 289 | 0 | 0 | 0 | 0 | 0 |
| Smoke Alarms | 34 | 6 | 100.0 % | 34 | 0 | 0 | 0 | 0 | 0 |
| Total - Existing Common Property | 1,702 | | | 919 | 0 | 0 | 0 | 0 | 97 |
| Total Division 40 - Effective Life Rate | 10,270 | | | 2,172 | 1,498 | 1,218 | 992 | 807 | 3,583 |
| Total Division 40 - Pooled (Page 15) | 5,756 | | | 1,080 | 1,755 | 1,096 | 685 | 428 | 712 |
| Total Division 40 | 16,026 | | | 3,252 | 3,253 | 2,314 | 1,677 | 1,235 | 4,295 |
| Division 43 - Capital Works Allowance | | | | | | | | | |
| Total Division 43 (Page 26) | 84,087 | | | 134 | 2,124 | 2,124 | 2,124 | 2,124 | 75,457 |
| Total Depreciation | 100,113 | | | 3,386 | 5,377 | 4,438 | 3,801 | 3,359 | 79,752 |

This depreciation schedule is for use only by the party to whom directed, and for no other purpose without the written consent of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the purchaser not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. Items with an opening value or written down value of less than \$1,000 are depreciated under the pooling method. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.