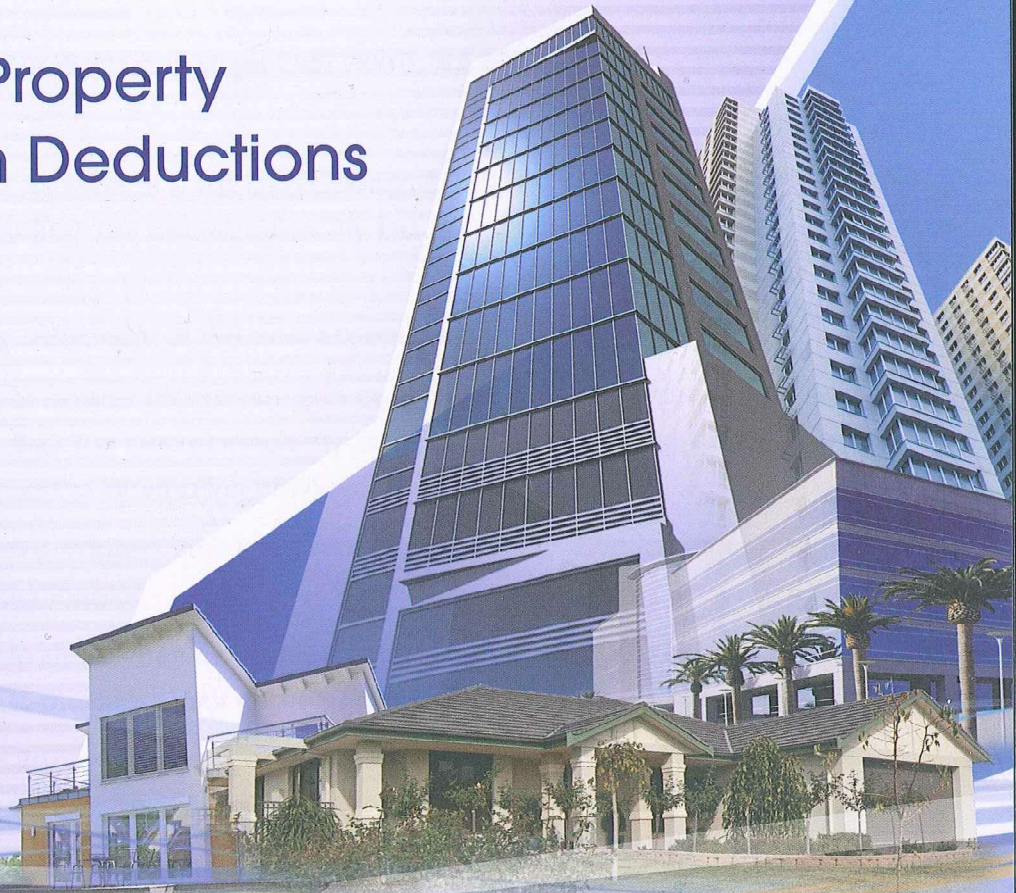


BMT Tax Depreciation

QUANTITY SURVEYORS

Maximising Property
Depreciation Deductions



Capital Allowance & Tax Depreciation Report

Unit 21/18 Wellington Street

EAST PERTH, WA 6004

www.bmtqs.com.au

BMT Tax Depreciation

QUANTITY SURVEYORS

Level 28, 140 St Georges Terrace
Perth WA 6000

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AUSTRALIA WIDE SERVICE ABN 44 115 282 392

26 September, 2012

Mr Greg & Mrs Alyson Thomas
9 Martin Street
GAWLER EAST, SA 5118

Unit 21/18 Wellington Street EAST PERTH, WA 6004

Dear Greg & Alyson,

Please find attached our Capital Allowance & Tax Depreciation Report for the above property. The schedule has been prepared by BMT Tax Depreciation Pty Ltd for Mr Greg & Mrs Alyson Thomas and not in any other capacity.

The schedule is based on an apportionment of the total expenditure.

The contents should be treated as advice on construction costs and like matters, and not as legal, accounting or taxation advice. BMT Tax Depreciation Pty Ltd recommend that the client consults with their advisers before relying on the information provided.

BMT Tax Depreciation Pty Ltd have applied their interpretations of the Tax Commissioner's current intentions whilst preparing this document.

If this property changes ownership status, then the contents of this report become void and the new owner should contact this office to maximise their depreciation claim.

As per requirements within the Tax Agent Services Act 2009 BMT Tax Depreciation Pty Ltd are registered tax agents our tax agent number is 53712009.

Should you have any queries, or require clarification, please do not hesitate to contact Bradley Beer or David Babic at this office.

Yours Sincerely,

BMT Tax Depreciation

BMT Tax Depreciation Pty Ltd
Quantity Surveyors

BMT Tax Depreciation

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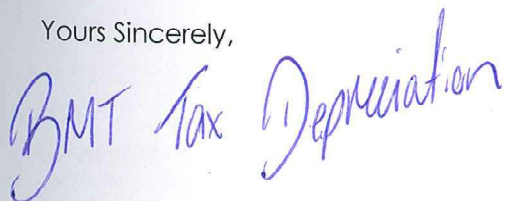
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BMT Tax Depreciation Pty Ltd
Quantity Surveyors

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Disclaimer

The information provided in this report has been prepared by BMT Tax Depreciation Pty Ltd (Quantity Surveyors), as Property Depreciation and Construction Cost Consultants and not in any other capacity, on the basis of estimated costs and information provided to us by the client. It is intended for use by the parties to whom directed. The contents should thus be treated as advice on construction costs and like matters, and not as legal, accounting or taxation advice. We recommend that clients consult with their own advisers before relying on these schedules. The schedules have been prepared in accordance with legislation in force at the time the asset was acquired and the date this report was produced.

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Property Information

Client: Mr Greg & Mrs Alyson Thomas

Property: Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Property Type: Residential

Construction Completion Date: 3 May, 2011

Settlement Date: 14 September, 2012

Total Cost at Schedule Start Date: \$356,822

Schedule Start Date: 15 September, 2012

Date First Available for Income: 15 September, 2012

No. Days Available: 289

For a full summary of the depreciation allowance results on this property please refer to Diminishing Method (Page 8) or Prime Cost Method (Page 28).

Disclaimer

BMT Tax Depreciation Pty Ltd does not accept any contractual, tortious or any other form of liability for any consequences, loss or damage as a result of any other person acting upon or using this report.

Method

Actual cost information for the building structure and fit-out was not available for all items. The building structure together with plant & equipment items, for which actual costs were not available, have been estimated using BMT Tax Depreciation cost advice as at 26 September, 2012. These figures were then adjusted to date of construction via the application of Building Price Indices.

Two alternative schedules have been provided. The first schedule is based on the Diminishing Value method of depreciation for plant & equipment. This method allows a greater proportion of an asset's cost to be written-off in the earlier years of the asset's effective life.

The second schedule is based on the Prime Cost method of depreciation for plant & equipment. This method allows an equal amount of an asset's cost to be written-off in each year of the asset's effective life.

Each of the above schedules contain the following:

- Depreciation claims for plant & equipment (Division 40) – these are items that can be 'easily' removed from the property as opposed to items that are permanently fixed to the structure of the building. Plant will also include items that are mechanically or electronically operated, even where they are fixed to the structure of the building;
- Building write-off claims (Division 43) – a write-off allowance is available at the rate of 2.5% per year of the construction expenditure related to the property.

We have prepared our report based on the following depreciation options for plant & equipment.

a) \$300 immediate write-off – Individual assets costing \$300 or less are normally to be written-off in full in the year of purchase (i.e. 100% depreciation write-off).

The cost of individual assets acquired after 1 July, 2000 that are identical or substantially identical must be aggregated when applying the \$300 threshold – if their aggregate cost is more than \$300, they cannot be written-off in the year of purchase. The same applies to individual assets that form part of a 'set' of assets whose aggregate is more than \$300.

b) Low-value pool depreciation – Under this depreciation option, taxpayers can choose to depreciate the following assets as part of a group or pool of assets:

- Low-cost assets – an asset acquired during the current year costing less than \$1,000 (assuming the asset is not eligible for the \$300 immediate write-off noted above);
- Low-value assets – basically, an existing asset already written down to less than \$1,000 under the Diminishing Value method.

In a low-value pool, low cost assets are depreciated at the rate of 18.75% in the first year, regardless of the amount of time in the year the asset was acquired. All other assets are depreciated at the rate of 37.5% per annum using the Diminishing Value method. Once the choice has been made to set up a low-value pool, all low-cost assets acquired must be allocated to the pool. Low-value assets can be allocated at the taxpayer's discretion.

The report has been prepared on the assumption that low-cost assets and low-value assets are depreciated as part of a low-value pool. If the purchaser does not select the low-value pool option for these assets, they should be depreciated using the effective life depreciation method below.

c) Effective life depreciation – depreciable assets that cannot be depreciated under any of the above two options have been depreciated on the basis of their effective life. For this purpose, the commissioner's estimate of their effective life has been used.

We have assumed that the property owner is entitled to claim available depreciation allowances and that no schedules of depreciation allowances exist or form a condition of the purchase documents.

The following information was used in the preparation of the schedule:

- Strata drawings provided by Landgate;
- Written and verbal information provided by Mr Greg & Mrs Alyson Thomas;
- Verbal information provided by City of Perth.

The following costs were apportioned within the schedule:

- Preliminaries;
- Consultants Fees.

The following items have been excluded:

- Land Cost;
- Rates and Taxes;
- Holding Costs;
- Non-Depreciable items (eg. Soft landscaping).

This Capital Allowance & Tax Depreciation Report is based on legislation in effect at the time the asset was acquired and the date this report was produced. The report is based on BMT Tax Depreciation Pty Ltd's interpretation of the Income Tax Assessment Act 1997, tax cases and tax rulings and our understanding of the Commissioner of Taxation's intentions.

Summary

Diminishing Value Calculation

&

Low Cost/Low Value Pooling

1.1 Deduction Groupings - Diminishing Value

BMT Tax Depreciation have allocated each asset into groups based on their rate of depreciation. The following tables provide a summary of the total deductions available per depreciation rate. As assets depreciate and qualify for the low value pool these assets are automatically rolled over to the 37.5% percentage rate group.

Basic Rate (%)	Years				
	15-Sep-12 30-Jun-13 Year 1	1-Jul-13 30-Jun-14 Year 2	1-Jul-14 30-Jun-15 Year 3	1-Jul-15 30-Jun-16 Year 4	1-Jul-16 30-Jun-17 Year 5
2.50 %	\$6,039	\$7,602	\$7,602	\$7,602	\$7,602
6.67 %	\$511	\$611	\$571	\$533	\$497
13.33 %	\$235	\$266	\$230	\$199	\$173
16.67 %	\$2,019	\$2,216	\$1,846	\$1,393	\$1,001
18.75 %	\$4,405	\$0	\$0	\$0	\$0
20.00 %	\$1,349	\$1,440	\$983	\$787	\$629
37.50 %	\$0	\$7,159	\$4,790	\$3,321	\$2,431
100.00 %	\$3,911	\$0	\$0	\$0	\$0
Total	\$18,469	\$19,294	\$16,022	\$13,835	\$12,333

Basic Rate (%)	Years				
	1-Jul-17 30-Jun-18 Year 6	1-Jul-18 30-Jun-19 Year 7	1-Jul-19 30-Jun-20 Year 8	1-Jul-20 30-Jun-21 Year 9	1-Jul-21 30-Jun-22 Year 10
2.50 %	\$7,602	\$7,602	\$7,602	\$7,602	\$7,602
6.67 %	\$464	\$433	\$404	\$377	\$352
13.33 %	\$150	\$0	\$0	\$0	\$0
16.67 %	\$691	\$576	\$480	\$400	\$333
18.75 %	\$0	\$0	\$0	\$0	\$0
20.00 %	\$503	\$233	\$0	\$0	\$0
37.50 %	\$1,847	\$1,833	\$1,497	\$934	\$586
100.00 %	\$0	\$0	\$0	\$0	\$0
Total	\$11,257	\$10,677	\$9,983	\$9,313	\$8,873

1.2 Depreciation of Plant and Equipment

This section lists the 'Plant & Equipment' relevant to this property and their corresponding depreciation claims under the Diminishing Value method. This schedule also shows the total depreciation claim for the items that have been allocated to the low-value pool.

The depreciation of 'Plant & Equipment' in these schedules is in accordance with the relevant depreciation legislation provided by the ATO. The current taxation ruling for depreciation on 'Plant & Equipment' is TR 2010/2 which is effective as at 1 July 2010. For those properties that have exchanged and settled prior to this date the legislation and taxation rulings applicable at that time have been utilised.

The basic depreciation rates shown in the schedule have been calculated on the basis of The Commissioner's effective life estimates outlined in the above rulings. The effective life of an asset is divided into either 150 or 200 to determine the basic Diminishing Value rate for the asset depending on when the item was purchased.

1.3 Diminishing Value Total - Plant & Equipment and Division 43

Date	Division 40			Division 43	Total
	Effective Life Plant	Pooled Plant	Total Division 40		
15-Sep-12 to 30-Jun-13	8,025	4,405	12,430	6,039	18,469
1-Jul-13 to 30-Jun-14	4,533	7,159	11,692	7,602	19,294
1-Jul-14 to 30-Jun-15	3,630	4,790	8,420	7,602	16,022
1-Jul-15 to 30-Jun-16	2,912	3,321	6,233	7,602	13,835
1-Jul-16 to 30-Jun-17	2,300	2,431	4,731	7,602	12,333
1-Jul-17 to 30-Jun-18	1,808	1,847	3,655	7,602	11,257
1-Jul-18 to 30-Jun-19	1,242	1,833	3,075	7,602	10,677
1-Jul-19 to 30-Jun-20	884	1,497	2,381	7,602	9,983
1-Jul-20 to 30-Jun-21	777	934	1,711	7,602	9,313
1-Jul-21 to 30-Jun-22	685	586	1,271	7,602	8,873
1-Jul-22 to 30-Jun-23	607	367	974	7,602	8,576
1-Jul-23 to 30-Jun-24	538	230	768	7,602	8,370
1-Jul-24 to 30-Jun-25	479	149	628	7,602	8,230
1-Jul-25 to 30-Jun-26	267	454	721	7,602	8,323
1-Jul-26 to 30-Jun-27	249	283	532	7,602	8,134
1-Jul-27 to 30-Jun-28	233	171	404	7,602	8,006
1-Jul-28 to 30-Jun-29	217	107	324	7,602	7,926
1-Jul-29 to 30-Jun-30	203	66	269	7,602	7,871
1-Jul-30 to 30-Jun-31	189	43	232	7,602	7,834
1-Jul-31 to 30-Jun-32	177	26	203	7,602	7,805
1-Jul-32 to 30-Jun-33	165	16	181	7,602	7,783
1-Jul-33 to 30-Jun-34	154	9	163	7,602	7,765
1-Jul-34 to 30-Jun-35	143	5	148	7,602	7,750

Date	Division 40			Division 43	Total
	Effective Life Plant	Pooled Plant	Total Division 40		
1-Jul-35 to 30-Jun-36	134	3	137	7,602	7,739
1-Jul-36 to 30-Jun-37	0	705	705	7,602	8,307
1-Jul-37 to 30-Jun-38	0	442	442	7,602	8,044
1-Jul-38 to 30-Jun-39	0	276	276	7,602	7,878
1-Jul-39 to 30-Jun-40	0	172	172	7,602	7,774
1-Jul-40 to 30-Jun-41	0	107	107	7,602	7,709
1-Jul-41 to 30-Jun-42	0	67	67	7,602	7,669
1-Jul-42 to 30-Jun-43	0	42	42	7,602	7,644
1-Jul-43 to 30-Jun-44	0	26	26	7,602	7,628
1-Jul-44 to 30-Jun-45	0	17	17	7,602	7,619
1-Jul-45 to 30-Jun-46	0	10	10	7,602	7,612
1-Jul-46 to 30-Jun-47	0	6	6	7,602	7,608
1-Jul-47 to 30-Jun-48	0	4	4	7,602	7,606
1-Jul-48 to 30-Jun-49	0	3	3	7,602	7,605
1-Jul-49 to 30-Jun-50	0	2	2	7,602	7,604
1-Jul-50 to 30-Jun-51	0	1	1	6,345	6,346
1-Jul-51 to 30-Jun-52	0	1	1	0	1

Please refer to Appendix One for a comparison of the total allowable depreciation of both the Diminishing Value method and the Prime Cost method. This table can be viewed graphically in Appendix Two and Three.

Diminishing Method (Years 1-5)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 15-Sep-12 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-17 (\$)
				15-Sep-12 30-Jun-13 Year 1 (\$)	1-Jul-13 30-Jun-14 Year 2 (\$)	1-Jul-14 30-Jun-15 Year 3 (\$)	1-Jul-15 30-Jun-16 Year 4 (\$)	1-Jul-16 30-Jun-17 Year 5 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	3,078	10	20.0 %	487	518	415	332	265	1,061
Bathroom Accessories - Freestanding	167	5	100.0 %	167	0	0	0	0	0
Carpet	4,222	10	20.0 %	669	711	568	455	364	1,455
Cooktops	1,448	12	16.7 %	191	210	175	0	0	341
Door Closers	175	10	100.0 %	175	0	0	0	0	0
Exhaust Fans	274	10	100.0 %	274	0	0	0	0	0
Hot Water Systems	1,897	12	16.7 %	250	275	229	191	0	595
Light Shades	641	5	37.5 %	0	0	0	0	0	79
Ovens	2,056	12	16.7 %	271	298	248	207	172	860
Rangehoods	731	12	37.5 %	0	0	0	0	0	91
Smoke Alarms	189	6	100.0 %	189	0	0	0	0	0
Subtotal	14,878			2,673	2,012	1,635	1,185	801	4,482
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	30	10	100.0 %	30	0	0	0	0	0
Clothes Dryers (22-Sep-12)	500	10	37.5 %	0	0	0	0	0	62
Cutlery & Crockery (22-Sep-12)	743	5	37.5 %	0	0	0	0	0	92
Dishwashers (22-Sep-12)	1,250	10	20.0 %	193	211	0	0	0	207
DVD Players (22-Sep-12)	100	5	100.0 %	100	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	10,367	13	37.5 %	0	0	0	0	0	1,285
Ironing Boards, Freestanding (22-Sep-12)	40	7	100.0 %	40	0	0	0	0	0
Irons (22-Sep-12)	45	5	100.0 %	45	0	0	0	0	0
Light Fittings - Non Hard Wired (22-Sep-12)	355	5	37.5 %	0	0	0	0	0	44
Linen (22-Sep-12)	1,264	5	37.5 %	0	0	0	0	0	157
Microwave Ovens (22-Sep-12)	220	10	100.0 %	220	0	0	0	0	0
Refrigerators (22-Sep-12)	999	12	37.5 %	0	0	0	0	0	124
Stereo Systems (22-Sep-12)	250	7	100.0 %	250	0	0	0	0	0
Television Sets (22-Sep-12)	899	10	37.5 %	0	0	0	0	0	111
Washing Machines (22-Sep-12)	938	10	37.5 %	0	0	0	0	0	116
Subtotal	18,000			878	211	0	0	0	2,198
Existing Common Property									
Air Conditioning - Packaged Unit	2,227	15	13.3 %	235	266	230	199	173	1,124
Audio Visual Entertainment Assets	218	10	100.0 %	218	0	0	0	0	0
Automatic Garage Door - Motors	74	10	100.0 %	74	0	0	0	0	0
Automatic Gate - Motors	77	10	100.0 %	77	0	0	0	0	0
Carpet	166	10	100.0 %	166	0	0	0	0	0
Door Closers	14	10	100.0 %	14	0	0	0	0	0
Emergency Warning & Intercommunication Systems	855	12	37.5 %	0	0	0	0	0	106
Fire Alarm Bells	405	12	37.5 %	0	0	0	0	0	51
Fire Booster Pumps	178	20	100.0 %	178	0	0	0	0	0
Fire Detection Alarms	252	20	100.0 %	252	0	0	0	0	0
Fire Extinguishers	134	15	100.0 %	134	0	0	0	0	0
Fire Hoses & Nozzles	429	10	37.5 %	0	0	0	0	0	53
Fire Indicator Panels	9,903	12	16.7 %	1,307	1,433	1,194	995	829	4,145
Furniture - Freestanding	19	13	100.0 %	19	0	0	0	0	0
Garbage Bins	246	10	100.0 %	246	0	0	0	0	0
Garden Sheds Freestanding	30	15	100.0 %	30	0	0	0	0	0
Gym Asset - Cardiovascular	439	5	37.5 %	0	0	0	0	0	54
Gym Asset - Resistance	247	10	100.0 %	247	0	0	0	0	0
Intercom System Assets	831	10	37.5 %	0	0	0	0	0	103
Lifts	9,681	30	6.7 %	511	611	571	533	497	6,958
Light Shades	204	5	100.0 %	204	0	0	0	0	0
MATV System	634	10	37.5 %	0	0	0	0	0	79
Pumps	793	20	37.5 %	0	0	0	0	0	98
Security Monitoring Door Controllers & Code Pads	372	5	37.5 %	0	0	0	0	0	46
Security Monitoring Proximity Readers	256	7	100.0 %	256	0	0	0	0	0
Security Monitoring Swipe Card	237	3	100.0 %	237	0	0	0	0	0
Security System	474	5	37.5 %	0	0	0	0	0	59
Television Sets	69	10	100.0 %	69	0	0	0	0	0

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. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing Method (Years 1-5) Continued

Tax Grouping	Total Cost @ 15-Sep-12 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-17 (\$)
				15-Sep-12 30-Jun-13 Year 1 (\$)	1-Jul-13 30-Jun-14 Year 2 (\$)	1-Jul-14 30-Jun-15 Year 3 (\$)	1-Jul-15 30-Jun-16 Year 4 (\$)	1-Jul-16 30-Jun-17 Year 5 (\$)	
Ventilation Fans Subtotal	822 30,286	20	37.5%	0 4,474	0 2,310	0 1,995	0 1,727	0 1,499	102 12,978
Total Division 40 - Effective Life Rate	39,673			8,025	4,533	3,630	2,912	2,300	15,603
Total Division 40 - Pooled (Page 20)	23,491			4,405	7,159	4,790	3,321	2,431	4,055
Total Division 40	63,164			12,430	11,692	8,420	6,233	4,731	19,658
Division 43 - Capital Works Allowance									
Total Division 43 (Page 40)	293,658			6,039	7,602	7,602	7,602	7,602	257,211
Total Depreciation	356,822			18,469	19,294	16,022	13,835	12,333	276,869

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Diminishing Method (Years 6-10)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 1-Jul-17 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-22 (\$)
				1-Jul-17 30-Jun-18 Year 6 (\$)	1-Jul-18 30-Jun-19 Year 7 (\$)	1-Jul-19 30-Jun-20 Year 8 (\$)	1-Jul-20 30-Jun-21 Year 9 (\$)	1-Jul-21 30-Jun-22 Year 10 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	1,061	10	20.0 %	212	0	0	0	0	129
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	1,455	10	20.0 %	291	233	0	0	0	227
Cooktops	341	12	37.5 %	0	0	0	0	0	32
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	595	12	37.5 %	0	0	0	0	0	57
Light Shades	79	5	37.5 %	0	0	0	0	0	7
Ovens	860	12	37.5 %	0	0	0	0	0	82
Rangehoods	91	12	37.5 %	0	0	0	0	0	9
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	4,482			503	233	0	0	0	543
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	0	10	100.0 %	0	0	0	0	0	0
Clothes Dryers (22-Sep-12)	62	10	37.5 %	0	0	0	0	0	6
Cutlery & Crackery (22-Sep-12)	92	5	37.5 %	0	0	0	0	0	9
Dishwashers (22-Sep-12)	207	10	37.5 %	0	0	0	0	0	20
DVD Players (22-Sep-12)	0	5	100.0 %	0	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	1,285	13	37.5 %	0	0	0	0	0	122
Ironing Boards, Freestanding (22-Sep-12)	0	7	100.0 %	0	0	0	0	0	0
Irons (22-Sep-12)	0	5	100.0 %	0	0	0	0	0	0
Light Fittings - Non Hard Wired (22-Sep-12)	44	5	37.5 %	0	0	0	0	0	4
Linen (22-Sep-12)	157	5	37.5 %	0	0	0	0	0	15
Microwave Ovens (22-Sep-12)	0	10	100.0 %	0	0	0	0	0	0
Refrigerators (22-Sep-12)	124	12	37.5 %	0	0	0	0	0	12
Stereo Systems (22-Sep-12)	0	7	100.0 %	0	0	0	0	0	0
Television Sets (22-Sep-12)	111	10	37.5 %	0	0	0	0	0	11
Washing Machines (22-Sep-12)	116	10	37.5 %	0	0	0	0	0	11
Subtotal	2,198			0	0	0	0	0	210
Existing Common Property									
Air Conditioning - Packaged Unit	1,124	15	13.3 %	150	0	0	0	0	149
Audio Visual Entertainment Assets	0	10	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	106	12	37.5 %	0	0	0	0	0	10
Fire Alarm Bells	51	12	37.5 %	0	0	0	0	0	4
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	53	10	37.5 %	0	0	0	0	0	5
Fire Indicator Panels	4,145	12	16.7 %	691	576	480	400	333	1,665
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Garden Sheds Freestanding	0	15	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	54	5	37.5 %	0	0	0	0	0	5
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Intercom System Assets	103	10	37.5 %	0	0	0	0	0	10
Lifts	6,958	30	6.7 %	464	433	404	377	352	4,928
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	79	10	37.5 %	0	0	0	0	0	7
Pumps	98	20	37.5 %	0	0	0	0	0	9
Security Monitoring Door Controllers & Code Pads	46	5	37.5 %	0	0	0	0	0	4
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3	100.0 %	0	0	0	0	0	0
Security System	59	5	37.5 %	0	0	0	0	0	6
Television Sets	0	10	100.0 %	0	0	0	0	0	0

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Diminishing Method (Years 6-10) Continued

Tax Grouping	Total Cost @ 1-Jul-17 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-22 (\$)
				1-Jul-17 30-Jun-18 Year 6 (\$)	1-Jul-18 30-Jun-19 Year 7 (\$)	1-Jul-19 30-Jun-20 Year 8 (\$)	1-Jul-20 30-Jun-21 Year 9 (\$)	1-Jul-21 30-Jun-22 Year 10 (\$)	
Ventilation Fans	102	20	37.5%	0	0	0	0	0	10
Subtotal	12,978			1,305	1,009	884	777	685	6,812
Total Division 40 - Effective Life Rate	15,603			1,808	1,242	884	777	685	6,593
Total Division 40 - Pooled (Page 22)	4,055			1,847	1,833	1,497	934	586	972
Total Division 40	19,658			3,655	3,075	2,381	1,711	1,271	7,565
Division 43 - Capital Works Allowance									
Total Division 43 (Page 40)	257,211			7,602	7,602	7,602	7,602	7,602	219,201
Total Depreciation	276,869			11,257	10,677	9,983	9,313	8,873	226,766

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Diminishing Method (Years 11-15)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 1-Jul-22 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-27 (\$)
				1-Jul-22 30-Jun-23 Year 11 (\$)	1-Jul-23 30-Jun-24 Year 12 (\$)	1-Jul-24 30-Jun-25 Year 13 (\$)	1-Jul-25 30-Jun-26 Year 14 (\$)	1-Jul-26 30-Jun-27 Year 15 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	129	10	37.5 %	0	0	0	0	0	12
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	227	10	37.5 %	0	0	0	0	0	22
Cooktops	32	12	37.5 %	0	0	0	0	0	2
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	57	12	37.5 %	0	0	0	0	0	6
Light Shades	7	5	37.5 %	0	0	0	0	0	0
Ovens	82	12	37.5 %	0	0	0	0	0	7
Rangehoods	9	12	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	543			0	0	0	0	0	49
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	0	10	100.0 %	0	0	0	0	0	0
Clothes Dryers (22-Sep-12)	6	10	37.5 %	0	0	0	0	0	0
Cutlery & Crockery (22-Sep-12)	9	5	37.5 %	0	0	0	0	0	0
Dishwashers (22-Sep-12)	20	10	37.5 %	0	0	0	0	0	1
DVD Players (22-Sep-12)	0	5	100.0 %	0	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	122	13	37.5 %	0	0	0	0	0	11
Ironing Boards, Freestanding (22-Sep-12)	0	7	100.0 %	0	0	0	0	0	0
Irons (22-Sep-12)	0	5	100.0 %	0	0	0	0	0	0
Light Fittings - Non Hard Wired (22-Sep-12)	4	5	37.5 %	0	0	0	0	0	0
Linen (22-Sep-12)	15	5	37.5 %	0	0	0	0	0	1
Microwave Ovens (22-Sep-12)	0	10	100.0 %	0	0	0	0	0	0
Refrigerators (22-Sep-12)	12	12	37.5 %	0	0	0	0	0	0
Stereo Systems (22-Sep-12)	0	7	100.0 %	0	0	0	0	0	0
Television Sets (22-Sep-12)	11	10	37.5 %	0	0	0	0	0	0
Washing Machines (22-Sep-12)	11	10	37.5 %	0	0	0	0	0	0
Subtotal	210			0	0	0	0	0	13
Existing Common Property									
Air Conditioning - Packaged Unit	149	15	37.5 %	0	0	0	0	0	14
Audio Visual Entertainment Assets	0	10	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	10	12	37.5 %	0	0	0	0	0	0
Fire Alarm Bells	4	12	37.5 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	5	10	37.5 %	0	0	0	0	0	0
Fire Indicator Panels	1,665	12	16.7 %	278	231	193	0	0	376
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Garden Sheds Freestanding	0	15	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	5	5	37.5 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Intercom System Assets	10	10	37.5 %	0	0	0	0	0	0
Lifts	4,928	30	6.7 %	329	307	286	267	249	3,490
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	7	10	37.5 %	0	0	0	0	0	0
Pumps	9	20	37.5 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	4	5	37.5 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3	100.0 %	0	0	0	0	0	0
Security System	6	5	37.5 %	0	0	0	0	0	0
Television Sets	0	10	100.0 %	0	0	0	0	0	0

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Diminishing Method (Years 11-15) Continued

Tax Grouping	Total Cost @ 1-Jul-22 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-27 (\$)
				1-Jul-22 30-Jun-23 Year 11 (\$)	1-Jul-23 30-Jun-24 Year 12 (\$)	1-Jul-24 30-Jun-25 Year 13 (\$)	1-Jul-25 30-Jun-26 Year 14 (\$)	1-Jul-26 30-Jun-27 Year 15 (\$)	
Ventilation Fans	10	20	37.5%	0	0	0	0	0	0
Subtotal	6,812			607	538	479	267	249	3,880
Total Division 40 - Effective Life Rate	6,593			607	538	479	267	249	3,490
Total Division 40 - Pooled (Page 24)	972			367	230	149	454	283	452
Total Division 40	7,565			974	768	628	721	532	3,942
Division 43 - Capital Works Allowance									
Total Division 43 (Page 40)	219,201			7,602	7,602	7,602	7,602	7,602	181,191
Total Depreciation	226,766			8,576	8,370	8,230	8,323	8,134	185,133

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Diminishing Method (Years 16-20)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 1-Jul-27 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-32 (\$)
				1-Jul-27 30-Jun-28 Year 16 (\$)	1-Jul-28 30-Jun-29 Year 17 (\$)	1-Jul-29 30-Jun-30 Year 18 (\$)	1-Jul-30 30-Jun-31 Year 19 (\$)	1-Jul-31 30-Jun-32 Year 20 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	12	10	37.5 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	22	10	37.5 %	0	0	0	0	0	2
Cooktops	2	12	37.5 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	6	12	37.5 %	0	0	0	0	0	0
Light Shades	0	5	37.5 %	0	0	0	0	0	0
Ovens	7	12	37.5 %	0	0	0	0	0	0
Rangehoods	0	12	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	49			0	0	0	0	0	2
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	0	10	100.0 %	0	0	0	0	0	0
Clothes Dryers (22-Sep-12)	0	10	37.5 %	0	0	0	0	0	0
Cutlery & Crockery (22-Sep-12)	0	5	37.5 %	0	0	0	0	0	0
Dishwashers (22-Sep-12)	1	10	37.5 %	0	0	0	0	0	0
DVD Players (22-Sep-12)	0	5	100.0 %	0	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	11	13	37.5 %	0	0	0	0	0	0
Ironing Boards, Freestanding (22-Sep-12)	0	7	100.0 %	0	0	0	0	0	0
Irons (22-Sep-12)	0	5	100.0 %	0	0	0	0	0	0
Light Fixings - Non Hard Wired (22-Sep-12)	0	5	37.5 %	0	0	0	0	0	0
Linen (22-Sep-12)	1	5	37.5 %	0	0	0	0	0	0
Microwave Ovens (22-Sep-12)	0	10	100.0 %	0	0	0	0	0	0
Refrigerators (22-Sep-12)	0	12	37.5 %	0	0	0	0	0	0
Stereo Systems (22-Sep-12)	0	7	100.0 %	0	0	0	0	0	0
Television Sets (22-Sep-12)	0	10	37.5 %	0	0	0	0	0	0
Washing Machines (22-Sep-12)	0	10	37.5 %	0	0	0	0	0	0
Subtotal	13			0	0	0	0	0	0
Existing Common Property									
Air Conditioning - Packaged Unit	14	15	37.5 %	0	0	0	0	0	1
Audio Visual Entertainment Assets	0	10	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	37.5 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	37.5 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	37.5 %	0	0	0	0	0	0
Fire Indicator Panels	376	12	37.5 %	0	0	0	0	0	36
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Garden Sheds Freestanding	0	15	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	37.5 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Intercom System Assets	0	10	37.5 %	0	0	0	0	0	0
Lifts	3,490	30	6.7 %	233	217	203	189	177	2,471
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	37.5 %	0	0	0	0	0	0
Pumps	0	20	37.5 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	37.5 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3	100.0 %	0	0	0	0	0	0
Security System	0	5	37.5 %	0	0	0	0	0	0
Television Sets	0	10	100.0 %	0	0	0	0	0	0

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Diminishing Method (Years 16-20) Continued

Tax Grouping	Total Cost @ 1-Jul-27 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-32 (\$)
				1-Jul-27 30-Jun-28 Year 16 (\$)	1-Jul-28 30-Jun-29 Year 17 (\$)	1-Jul-29 30-Jun-30 Year 18 (\$)	1-Jul-30 30-Jun-31 Year 19 (\$)	1-Jul-31 30-Jun-32 Year 20 (\$)	
Ventilation Fans	0	20	37.5%	0	0	0	0	0	0
Subtotal	3,880			233	217	203	189	177	2,508
Total Division 40 - Effective Life Rate	3,490			233	217	203	189	177	2,471
Total Division 40 - Pooled (Page 26)	452			171	107	66	43	26	39
Total Division 40	3,942			404	324	269	232	203	2,510
Division 43 - Capital Works Allowance									
Total Division 43 (Page 40)	181,191			7,602	7,602	7,602	7,602	7,602	143,181
Total Depreciation	185,133			8,006	7,926	7,871	7,834	7,805	145,691

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Pooling Schedule DV (Years 1-5)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 15-Sep-12 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-17 (\$)
				15-Sep-12 30-Jun-13 Year 1 (\$)	1-Jul-13 30-Jun-14 Year 2 (\$)	1-Jul-14 30-Jun-15 Year 3 (\$)	1-Jul-15 30-Jun-16 Year 4 (\$)	1-Jul-16 30-Jun-17 Year 5 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	0	10	0.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0%	0	0	0	0	0	0
Carpet	0	10	0.0%	0	0	0	0	0	0
Cooktops	*872	12	37.5%	0	0	0	327	204	341
Door Closers	0	10	0.0%	0	0	0	0	0	0
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Hot Water Systems	*952	12	37.5%	0	0	0	0	357	595
Light Shades	641	5	37.5%	120	195	122	77	48	79
Ovens	0	12	0.0%	0	0	0	0	0	0
Rangehoods	731	12	37.5%	137	223	139	87	54	91
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	1,372			257	418	261	491	663	1,106
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	0	10	0.0%	0	0	0	0	0	0
Clothes Dryers (22-Sep-12)	500	10	37.5%	94	152	95	60	37	62
Cutlery & Crockery (22-Sep-12)	743	5	37.5%	139	227	141	89	55	92
Dishwashers (22-Sep-12)	*846	10	37.5%	0	0	317	198	124	207
DVD Players (22-Sep-12)	0	5	0.0%	0	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	10,367	13	37.5%	1,944	3,159	1,974	1,234	771	1,285
Ironing Boards, Freestanding (22-Sep-12)	0	7	0.0%	0	0	0	0	0	0
Irons (22-Sep-12)	0	5	0.0%	0	0	0	0	0	0
Light Fittings - Non Hard Wired (22-Sep-12)	355	5	37.5%	67	108	68	42	26	44
Linen (22-Sep-12)	1,264	5	37.5%	237	385	241	150	94	157
Microwave Ovens (22-Sep-12)	0	10	0.0%	0	0	0	0	0	0
Refrigerators (22-Sep-12)	999	12	37.5%	187	305	190	119	74	124
Stereo Systems (22-Sep-12)	0	7	0.0%	0	0	0	0	0	0
Television Sets (22-Sep-12)	899	10	37.5%	169	274	171	107	67	111
Washing Machines (22-Sep-12)	938	10	37.5%	176	286	179	111	70	116
Subtotal	16,065			3,013	4,896	3,376	2,110	1,318	2,198
Existing Common Property									
Air Conditioning - Packaged Unit	0	15	0.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	0.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	0.0%	0	0	0	0	0	0
Carpet	0	10	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	855	12	37.5%	160	261	163	102	63	106
Fire Alarm Bells	405	12	37.5%	76	123	77	48	30	51
Fire Booster Pumps	0	20	0.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	429	10	37.5%	80	131	82	51	32	53
Fire Indicator Panels	0	12	0.0%	0	0	0	0	0	0
Furniture - Freestanding	0	13	0.0%	0	0	0	0	0	0
Garbage Bins	0	10	0.0%	0	0	0	0	0	0
Garden Sheds Freestanding	0	15	0.0%	0	0	0	0	0	0
Gym Asset - Cardiovascular	439	5	37.5%	82	134	84	52	33	54
Gym Asset - Resistance	0	10	0.0%	0	0	0	0	0	0
Intercom System Assets	831	10	37.5%	156	253	158	99	62	103
Lifts	0	30	0.0%	0	0	0	0	0	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
MAIV System	634	10	37.5%	119	193	121	75	47	79
Pumps	793	20	37.5%	149	242	151	94	59	98
Security Monitoring Door Controllers & Code Pads	372	5	37.5%	70	113	71	44	28	46
Security Monitoring Proximity Readers	0	7	0.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3	0.0%	0	0	0	0	0	0
Security System	474	5	37.5%	89	144	90	57	35	59
Television Sets	0	10	0.0%	0	0	0	0	0	0

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Pooling Schedule DV (Years 1-5) Continued

Tax Grouping	Total Cost @ 15-Sep-12 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-17 (\$)
				15-Sep-12 30-Jun-13 Year 1 (\$)	1-Jul-13 30-Jun-14 Year 2 (\$)	1-Jul-14 30-Jun-15 Year 3 (\$)	1-Jul-15 30-Jun-16 Year 4 (\$)	1-Jul-16 30-Jun-17 Year 5 (\$)	
Ventilation Fans	822	20	37.5%	154	251	156	98	61	102
Subtotal	6,054			1,135	1,845	1,153	720	450	751
Total - Pooled Items	23,491			4,405	7,159	4,790	3,321	2,431	4,055

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Pooling Schedule DV (Years 6-10)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 1-Jul-17 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-22 (\$)
				1-Jul-17 30-Jun-18 Year 6 (\$)	1-Jul-18 30-Jun-19 Year 7 (\$)	1-Jul-19 30-Jun-20 Year 8 (\$)	1-Jul-20 30-Jun-21 Year 9 (\$)	1-Jul-21 30-Jun-22 Year 10 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	*849	10	37.5%	0	318	199	125	78	129
Bathroom Accessories - Freestanding	0	5	0.0%	0	0	0	0	0	0
Carpet	*931	10	37.5%	0	0	349	218	137	227
Cooktops	341	12	37.5%	128	80	50	31	20	32
Door Closers	0	10	0.0%	0	0	0	0	0	0
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Hot Water Systems	595	12	37.5%	223	140	87	54	34	57
Light Shades	79	5	37.5%	30	18	12	7	5	7
Ovens	*860	12	37.5%	323	201	126	79	49	82
Rangehoods	91	12	37.5%	34	21	14	8	5	9
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	1,106			738	778	837	522	328	543
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	0	10	0.0%	0	0	0	0	0	0
Clothes Dryers (22-Sep-12)	62	10	37.5%	23	15	9	6	3	6
Cutlery & Crockery (22-Sep-12)	92	5	37.5%	35	21	14	8	5	9
Dishwashers (22-Sep-12)	207	10	37.5%	78	48	30	19	12	20
DVD Players (22-Sep-12)	0	5	0.0%	0	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	1,285	13	37.5%	482	301	188	118	74	122
Ironing Boards, Freestanding (22-Sep-12)	0	7	0.0%	0	0	0	0	0	0
Irons (22-Sep-12)	0	5	0.0%	0	0	0	0	0	0
Light Fillings - Non Hard Wired (22-Sep-12)	44	5	37.5%	17	10	6	4	3	4
Linen (22-Sep-12)	157	5	37.5%	59	37	23	14	9	15
Microwave Ovens (22-Sep-12)	0	10	0.0%	0	0	0	0	0	0
Refrigerators (22-Sep-12)	124	12	37.5%	47	29	18	11	7	12
Stereo Systems (22-Sep-12)	0	7	0.0%	0	0	0	0	0	0
Television Sets (22-Sep-12)	111	10	37.5%	42	26	16	10	6	11
Washing Machines (22-Sep-12)	116	10	37.5%	44	27	17	11	6	11
Subtotal	2,198			827	514	321	201	125	210
Existing Common Property									
Air Conditioning - Packaged Unit	*974	15	37.5%	0	365	228	143	89	149
Audio Visual Entertainment Assets	0	10	0.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	0.0%	0	0	0	0	0	0
Carpet	0	10	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	106	12	37.5%	40	25	15	10	6	10
Fire Alarm Bells	51	12	37.5%	19	12	8	5	3	4
Fire Booster Pumps	0	20	0.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	53	10	37.5%	20	12	8	5	3	5
Fire Indicator Panels	0	12	0.0%	0	0	0	0	0	0
Furniture - Freestanding	0	13	0.0%	0	0	0	0	0	0
Garbage Bins	0	10	0.0%	0	0	0	0	0	0
Garden Sheds Freestanding	0	15	0.0%	0	0	0	0	0	0
Gym Asset - Cardiovascular	54	5	37.5%	20	13	8	5	3	5
Gym Asset - Resistance	0	10	0.0%	0	0	0	0	0	0
Intercom System Assets	103	10	37.5%	39	24	15	9	6	10
Lifts	0	30	0.0%	0	0	0	0	0	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
MATV System	79	10	37.5%	30	18	12	7	5	7
Pumps	98	20	37.5%	37	23	14	9	6	9
Security Monitoring Door Controllers & Code Pads	46	5	37.5%	17	11	7	4	3	4
Security Monitoring Proximity Readers	0	7	0.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3	0.0%	0	0	0	0	0	0
Security System	59	5	37.5%	22	14	9	5	3	6
Television Sets	0	10	0.0%	0	0	0	0	0	0

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Pooling Schedule DV (Years 6-10) Continued

Tax Grouping	Total Cost @ 1-Jul-17 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-22 (\$)
				1-Jul-17 30-Jun-18 Year 6 (\$)	1-Jul-18 30-Jun-19 Year 7 (\$)	1-Jul-19 30-Jun-20 Year 8 (\$)	1-Jul-20 30-Jun-21 Year 9 (\$)	1-Jul-21 30-Jun-22 Year 10 (\$)	
Ventilation Fans	102	20	37.5%	38	24	15	9	6	10
Subtotal	751			282	541	339	211	133	219
Total - Pooled Items	4,055			1,847	1,833	1,497	934	586	972

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Pooling Schedule DV (Years 11-15)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 1-Jul-22 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-27 (\$)
				1-Jul-22 30-Jun-23 Year 11 (\$)	1-Jul-23 30-Jun-24 Year 12 (\$)	1-Jul-24 30-Jun-25 Year 13 (\$)	1-Jul-25 30-Jun-26 Year 14 (\$)	1-Jul-26 30-Jun-27 Year 15 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	129	10	37.5 %	48	30	19	12	8	12
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	227	10	37.5 %	85	53	33	21	13	22
Cooktops	32	12	37.5 %	12	8	5	3	2	2
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Hot Water Systems	57	12	37.5 %	21	14	8	5	3	6
Light Shades	7	5	37.5 %	3	2	1	1	0	0
Ovens	82	12	37.5 %	31	19	12	8	5	7
Rangehoods	9	12	37.5 %	3	2	2	1	1	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	543			203	128	80	51	32	49
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	0	10	0.0 %	0	0	0	0	0	0
Clothes Dryers (22-Sep-12)	6	10	37.5 %	2	2	1	1	0	0
Cutlery & Crackery (22-Sep-12)	9	5	37.5 %	3	2	2	1	1	0
Dishwashers (22-Sep-12)	20	10	37.5 %	8	5	3	2	1	1
DVD Players (22-Sep-12)	0	5	0.0 %	0	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	122	13	37.5 %	46	29	18	11	7	11
Ironing Boards, Freestanding (22-Sep-12)	0	7	0.0 %	0	0	0	0	0	0
Irons (22-Sep-12)	0	5	0.0 %	0	0	0	0	0	0
Light Fittings - Non Hard Wired (22-Sep-12)	4	5	37.5 %	2	1	1	0	0	0
Linen (22-Sep-12)	15	5	37.5 %	6	3	2	2	1	1
Microwave Ovens (22-Sep-12)	0	10	0.0 %	0	0	0	0	0	0
Refrigerators (22-Sep-12)	12	12	37.5 %	5	3	2	1	1	0
Stereo Systems (22-Sep-12)	0	7	0.0 %	0	0	0	0	0	0
Television Sets (22-Sep-12)	11	10	37.5 %	4	3	2	1	1	0
Washing Machines (22-Sep-12)	11	10	37.5 %	4	3	2	1	1	0
Subtotal	210			80	51	33	20	13	13
Existing Common Property									
Air Conditioning - Packaged Unit	149	15	37.5 %	56	35	22	14	8	14
Audio Visual Entertainment Assets	0	10	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Automatic Gate - Motors	0	10	0.0 %	0	0	0	0	0	0
Carpet	0	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	10	12	37.5 %	4	2	2	1	1	0
Fire Alarm Bells	4	12	37.5 %	2	1	1	0	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	5	10	37.5 %	2	1	1	1	0	0
Fire Indicator Panels	*963	12	37.5 %	0	0	0	361	226	376
Furniture - Freestanding	0	13	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Garden Sheds Freestanding	0	15	0.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	5	5	37.5 %	2	1	1	1	0	0
Gym Asset - Resistance	0	10	0.0 %	0	0	0	0	0	0
Intercom System Assets	10	10	37.5 %	4	2	2	1	1	0
Lifts	0	30	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	7	10	37.5 %	3	2	1	1	0	0
Pumps	9	20	37.5 %	3	2	2	1	1	0
Security Monitoring Door Controllers & Code Pads	4	5	37.5 %	2	1	1	0	0	0
Security Monitoring Proximity Readers	0	7	0.0 %	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3	0.0 %	0	0	0	0	0	0
Security System	6	5	37.5 %	2	2	1	1	0	0
Television Sets	0	10	0.0 %	0	0	0	0	0	0

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Pooling Schedule DV (Years 11-15) Continued

Tax Grouping	Total Cost @ 1-Jul-22 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-27 (\$)
				1-Jul-22 30-Jun-23 Year 11 (\$)	1-Jul-23 30-Jun-24 Year 12 (\$)	1-Jul-24 30-Jun-25 Year 13 (\$)	1-Jul-25 30-Jun-26 Year 14 (\$)	1-Jul-26 30-Jun-27 Year 15 (\$)	
Ventilation Fans	10	20	37.5 %	4	2	2	1	1	0
Subtotal	219			84	51	36	383	238	390
Total - Pooled Items	972			367	230	149	454	283	452

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Pooling Schedule DV (Years 16-20)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 1-Jul-27 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-32 (\$)
				1-Jul-27 30-Jun-28 Year 16 (\$)	1-Jul-28 30-Jun-29 Year 17 (\$)	1-Jul-29 30-Jun-30 Year 18 (\$)	1-Jul-30 30-Jun-31 Year 19 (\$)	1-Jul-31 30-Jun-32 Year 20 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	12	10	37.5%	5	3	2	1	1	0
Bathroom Accessories - Freestanding	0	5	0.0%	0	0	0	0	0	0
Carpet	22	10	37.5%	8	5	3	2	2	2
Cooktops	2	12	37.5%	1	1	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Hot Water Systems	6	12	37.5%	2	2	1	1	0	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
Ovens	7	12	37.5%	3	2	1	1	0	0
Rangehoods	0	12	0.0%	0	0	0	0	0	0
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	49			19	13	7	5	3	2
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	0	10	0.0%	0	0	0	0	0	0
Clothes Dryers (22-Sep-12)	0	10	0.0%	0	0	0	0	0	0
Cutlery & Crockery (22-Sep-12)	0	5	0.0%	0	0	0	0	0	0
Dishwashers (22-Sep-12)	1	10	37.5%	1	0	0	0	0	0
DVD Players (22-Sep-12)	0	5	0.0%	0	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	11	13	37.5%	4	3	2	1	1	0
Ironing Boards, Freestanding (22-Sep-12)	0	7	0.0%	0	0	0	0	0	0
Irons (22-Sep-12)	0	5	0.0%	0	0	0	0	0	0
Light Fittings - Non Hard Wired (22-Sep-12)	0	5	0.0%	0	0	0	0	0	0
Linen (22-Sep-12)	1	5	37.5%	1	0	0	0	0	0
Microwave Ovens (22-Sep-12)	0	10	0.0%	0	0	0	0	0	0
Refrigerators (22-Sep-12)	0	12	0.0%	0	0	0	0	0	0
Stereo Systems (22-Sep-12)	0	7	0.0%	0	0	0	0	0	0
Television Sets (22-Sep-12)	0	10	0.0%	0	0	0	0	0	0
Washing Machines (22-Sep-12)	0	10	0.0%	0	0	0	0	0	0
Subtotal	13			6	3	2	1	1	0
Existing Common Property									
Air Conditioning - Packaged Unit	14	15	37.5%	5	3	2	2	1	1
Audio Visual Entertainment Assets	0	10	0.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	0.0%	0	0	0	0	0	0
Carpet	0	10	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	0.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	0.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0%	0	0	0	0	0	0
Fire Indicator Panels	376	12	37.5%	141	88	55	35	21	36
Furniture - Freestanding	0	13	0.0%	0	0	0	0	0	0
Garbage Bins	0	10	0.0%	0	0	0	0	0	0
Garden Sheds Freestanding	0	15	0.0%	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	0.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0%	0	0	0	0	0	0
Intercom System Assets	0	10	0.0%	0	0	0	0	0	0
Lifts	0	30	0.0%	0	0	0	0	0	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
MATV System	0	10	0.0%	0	0	0	0	0	0
Pumps	0	20	0.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	0.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	0.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3	0.0%	0	0	0	0	0	0
Security System	0	5	0.0%	0	0	0	0	0	0
Television Sets	0	10	0.0%	0	0	0	0	0	0

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Pooling Schedule DV (Years 16-20) Continued

Tax Grouping	Total Cost @ 1-Jul-27 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-32 (\$)
				1-Jul-27 30-Jun-28 Year 16 (\$)	1-Jul-28 30-Jun-29 Year 17 (\$)	1-Jul-29 30-Jun-30 Year 18 (\$)	1-Jul-30 30-Jun-31 Year 19 (\$)	1-Jul-31 30-Jun-32 Year 20 (\$)	
Ventilation Fans	0	20	0.0%	0	0	0	0	0	0
Subtotal	390			146	91	57	37	22	37
Total - Pooled Items	452			171	107	66	43	26	39

Items marked by a * are not calculated into the total cost column as they are allocated to the low value pool in future years.

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Summary

Prime Cost Calculation

1.1 Deduction Groupings - Prime Cost

BMT Tax Depreciation have allocated each asset into groups based on their rate of depreciation. The following tables provide a summary of the total deductions available per depreciation rate.

Basic Rate (%)	Years				
	15-Sep-12 30-Jun-13 Year 1	1-Jul-13 30-Jun-14 Year 2	1-Jul-14 30-Jun-15 Year 3	1-Jul-15 30-Jun-16 Year 4	1-Jul-16 30-Jun-17 Year 5
2.50 %	\$6,039	\$7,602	\$7,602	\$7,602	\$7,602
3.33 %	\$256	\$323	\$323	\$323	\$323
5.00 %	\$64	\$81	\$81	\$81	\$81
6.67 %	\$118	\$148	\$148	\$148	\$148
7.50 %	\$601	\$778	\$778	\$778	\$778
8.33 %	\$1,205	\$1,524	\$1,524	\$1,524	\$1,524
10.00 %	\$1,005	\$1,278	\$1,278	\$1,278	\$1,278
20.00 %	\$671	\$858	\$858	\$858	\$858
100.00 %	\$3,911	\$0	\$0	\$0	\$0
Total	\$13,870	\$12,592	\$12,592	\$12,592	\$12,592

Basic Rate (%)	Years				
	1-Jul-17 30-Jun-18 Year 6	1-Jul-18 30-Jun-19 Year 7	1-Jul-19 30-Jun-20 Year 8	1-Jul-20 30-Jun-21 Year 9	1-Jul-21 30-Jun-22 Year 10
2.50 %	\$7,602	\$7,602	\$7,602	\$7,602	\$7,602
3.33 %	\$323	\$323	\$323	\$323	\$323
5.00 %	\$81	\$81	\$81	\$81	\$81
6.67 %	\$148	\$148	\$148	\$148	\$148
7.50 %	\$778	\$778	\$778	\$778	\$778
8.33 %	\$1,524	\$1,524	\$1,524	\$1,524	\$1,524
10.00 %	\$1,278	\$1,278	\$1,278	\$1,278	\$1,278
20.00 %	\$185	\$0	\$0	\$0	\$0
100.00 %	\$0	\$0	\$0	\$0	\$0
Total	\$11,919	\$11,734	\$11,734	\$11,734	\$11,734

1.2 Depreciation of Plant and Equipment

This section lists the plant & equipment relevant to this property and their corresponding depreciation claims under the Prime Cost method.

The low-value option has not been applied, as this option is based on the Diminishing Value method. However, the purchaser can choose to depreciate low cost assets and low-value assets as part of a low value pool, even if other assets are being depreciated under the Prime Cost method.

The depreciation of 'Plant & Equipment' in these schedules is in accordance with the relevant depreciation legislation provided by the ATO. The current taxation ruling for depreciation on 'Plant & Equipment' is TR 2010/2 which is effective as at 1 July 2010. For those properties that have exchanged and settled prior to this date the legislation and taxation rulings applicable at that time have been utilised.

The basic depreciation rates shown in the schedule have been calculated on the basis of The Commissioner's effective life estimates outlined in the above rulings (depending on when the item was purchased). The effective life of an asset is divided into 100 to determine the basic Prime Cost rate for the asset.

1.3 Prime Cost Total - Plant & Equipment and Division 43

Date	Effective Life Plant	Division 43	Total
15-Sep-12 to 30-Jun-13	7,831	6,039	13,870
1-Jul-13 to 30-Jun-14	4,990	7,602	12,592
1-Jul-14 to 30-Jun-15	4,990	7,602	12,592
1-Jul-15 to 30-Jun-16	4,990	7,602	12,592
1-Jul-16 to 30-Jun-17	4,990	7,602	12,592
1-Jul-17 to 30-Jun-18	4,317	7,602	11,919
1-Jul-18 to 30-Jun-19	4,132	7,602	11,734
1-Jul-19 to 30-Jun-20	4,132	7,602	11,734
1-Jul-20 to 30-Jun-21	4,132	7,602	11,734
1-Jul-21 to 30-Jun-22	4,132	7,602	11,734
1-Jul-22 to 30-Jun-23	3,128	7,602	10,730
1-Jul-23 to 30-Jun-24	2,854	7,602	10,456
1-Jul-24 to 30-Jun-25	1,655	7,602	9,257
1-Jul-25 to 30-Jun-26	982	7,602	8,584
1-Jul-26 to 30-Jun-27	552	7,602	8,154
1-Jul-27 to 30-Jun-28	441	7,602	8,043
1-Jul-28 to 30-Jun-29	404	7,602	8,006
1-Jul-29 to 30-Jun-30	404	7,602	8,006
1-Jul-30 to 30-Jun-31	404	7,602	8,006
1-Jul-31 to 30-Jun-32	404	7,602	8,006
1-Jul-32 to 30-Jun-33	335	7,602	7,937
1-Jul-33 to 30-Jun-34	323	7,602	7,925

Date	Effective Life Plant	Division 43	Total
1-Jul-34 to 30-Jun-35	323	7,602	7,925
1-Jul-35 to 30-Jun-36	323	7,602	7,925
1-Jul-36 to 30-Jun-37	323	7,602	7,925
1-Jul-37 to 30-Jun-38	323	7,602	7,925
1-Jul-38 to 30-Jun-39	323	7,602	7,925
1-Jul-39 to 30-Jun-40	323	7,602	7,925
1-Jul-40 to 30-Jun-41	323	7,602	7,925
1-Jul-41 to 30-Jun-42	323	7,602	7,925
1-Jul-42 to 30-Jun-43	58	7,602	7,660
1-Jul-43 to 30-Jun-44	0	7,602	7,602
1-Jul-44 to 30-Jun-45	0	7,602	7,602
1-Jul-45 to 30-Jun-46	0	7,602	7,602
1-Jul-46 to 30-Jun-47	0	7,602	7,602
1-Jul-47 to 30-Jun-48	0	7,602	7,602
1-Jul-48 to 30-Jun-49	0	7,602	7,602
1-Jul-49 to 30-Jun-50	0	7,602	7,602
1-Jul-50 to 30-Jun-51	0	6,345	6,345
1-Jul-51 to 30-Jun-52	0	0	0

Please refer to Appendix One for a comparison of the total allowable depreciation of both the Diminishing Value method and the Prime Cost method. This table can be viewed graphically in Appendix Two and Three.

Prime Cost Method (Years 1-5)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 15-Sep-12 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-17 (\$)
				15-Sep-12 30-Jun-13 Year 1 (\$)	1-Jul-13 30-Jun-14 Year 2 (\$)	1-Jul-14 30-Jun-15 Year 3 (\$)	1-Jul-15 30-Jun-16 Year 4 (\$)	1-Jul-16 30-Jun-17 Year 5 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	3,078	10	10.0 %	244	308	308	308	308	1,602
Bathroom Accessories - Freestanding	167	5	100.0 %	167	0	0	0	0	0
Carpet	4,222	10	10.0 %	334	422	422	422	422	2,200
Cooktops	1,448	12	8.3 %	96	121	121	121	121	868
Door Closers	175	10	100.0 %	175	0	0	0	0	0
Exhaust Fans	274	10	100.0 %	274	0	0	0	0	0
Hot Water Systems	1,897	12	8.3 %	125	158	158	158	158	1,140
Light Shades	641	5	20.0 %	102	128	128	128	128	27
Ovens	2,056	12	8.3 %	136	171	171	171	171	1,236
Rangehoods	731	12	8.3 %	48	61	61	61	61	439
Smoke Alarms	189	6	100.0 %	189	0	0	0	0	0
Subtotal	14,878			1,890	1,369	1,369	1,369	1,369	7,512
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	30	10	100.0 %	30	0	0	0	0	0
Clothes Dryers (22-Sep-12)	500	10	10.0 %	39	50	50	50	50	261
Cutlery & Crockery (22-Sep-12)	743	5	20.0 %	115	149	149	149	149	32
Dishwashers (22-Sep-12)	1,250	10	10.0 %	97	125	125	125	125	653
DVD Players (22-Sep-12)	100	5	100.0 %	100	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	10,367	13	7.5 %	601	778	778	778	778	6,654
Ironing Boards, Freestanding (22-Sep-12)	40	7	100.0 %	40	0	0	0	0	0
Irons (22-Sep-12)	45	5	100.0 %	45	0	0	0	0	0
Light Fittings - Non Hard Wired (22-Sep-12)	355	5	20.0 %	55	71	71	71	71	16
Linen (22-Sep-12)	1,264	5	20.0 %	195	253	253	253	253	57
Microwave Ovens (22-Sep-12)	220	10	100.0 %	220	0	0	0	0	0
Refrigerators (22-Sep-12)	999	12	8.3 %	64	83	83	83	83	603
Stereo Systems (22-Sep-12)	250	7	100.0 %	250	0	0	0	0	0
Television Sets (22-Sep-12)	899	10	10.0 %	69	90	90	90	90	470
Washing Machines (22-Sep-12)	938	10	10.0 %	72	94	94	94	94	490
Subtotal	18,000			1,992	1,693	1,693	1,693	1,693	9,236
Existing Common Property									
Air Conditioning - Packaged Unit	2,227	15	6.7 %	118	148	148	148	148	1,517
Audio Visual Entertainment Assets	218	10	100.0 %	218	0	0	0	0	0
Automatic Garage Door - Motors	74	10	100.0 %	74	0	0	0	0	0
Automatic Gate - Motors	77	10	100.0 %	77	0	0	0	0	0
Carpet	166	10	100.0 %	166	0	0	0	0	0
Door Closers	14	10	100.0 %	14	0	0	0	0	0
Emergency Warning & Intercommunication Systems	855	12	8.3 %	56	71	71	71	71	515
Fire Alarm Bells	405	12	8.3 %	27	34	34	34	34	242
Fire Booster Pumps	178	20	100.0 %	178	0	0	0	0	0
Fire Detection Alarms	252	20	100.0 %	252	0	0	0	0	0
Fire Extinguishers	134	15	100.0 %	134	0	0	0	0	0
Fire Hoses & Nozzles	429	10	10.0 %	34	43	43	43	43	223
Fire Indicator Panels	9,903	12	8.3 %	653	825	825	825	825	5,950
Furniture - Freestanding	19	13	100.0 %	19	0	0	0	0	0
Garbage Bins	246	10	100.0 %	246	0	0	0	0	0
Garden Sheds Freestanding	30	15	100.0 %	30	0	0	0	0	0
Gym Asset - Cardiovascular	439	5	20.0 %	70	88	88	88	88	17
Gym Asset - Resistance	247	10	100.0 %	247	0	0	0	0	0
Intercom System Assets	831	10	10.0 %	66	83	83	83	83	433
Lifts	9,681	30	3.3 %	256	323	323	323	323	8,133
Light Shades	204	5	100.0 %	204	0	0	0	0	0
MATV System	634	10	10.0 %	50	63	63	63	63	332
Pumps	793	20	5.0 %	31	40	40	40	40	602
Security Monitoring Door Controllers & Code Pads	372	5	20.0 %	59	74	74	74	74	17
Security Monitoring Proximity Readers	256	7	100.0 %	256	0	0	0	0	0
Security Monitoring Swipe Card	237	3	100.0 %	237	0	0	0	0	0
Security System	474	5	20.0 %	75	95	95	95	95	19
Television Sets	69	10	100.0 %	69	0	0	0	0	0
Ventilation Fans	822	20	5.0 %	33	41	41	41	41	625
Subtotal	30,286			3,949	1,928	1,928	1,928	1,928	18,625
Total Division 40 - Effective Life Rate	63,164			7,831	4,990	4,990	4,990	4,990	35,373

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Prime Cost Method (Years 1-5) Continued

Tax Grouping	Total Cost @ 15-Sep-12 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-17 (\$)
				15-Sep-12 30-Jun-13 Year 1 (\$)	1-Jul-13 30-Jun-14 Year 2 (\$)	1-Jul-14 30-Jun-15 Year 3 (\$)	1-Jul-15 30-Jun-16 Year 4 (\$)	1-Jul-16 30-Jun-17 Year 5 (\$)	
Division 43 - Capital Works Allowance									
Total Division 43 (Page 40)	293,658			6,039	7,602	7,602	7,602	7,602	257,211
Total Depreciation	356,822			13,870	12,592	12,592	12,592	12,592	292,584

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Prime Cost Method (Years 6-10)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 1-Jul-17 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-22 (\$)
				1-Jul-17 30-Jun-18 Year 6 (\$)	1-Jul-18 30-Jun-19 Year 7 (\$)	1-Jul-19 30-Jun-20 Year 8 (\$)	1-Jul-20 30-Jun-21 Year 9 (\$)	1-Jul-21 30-Jun-22 Year 10 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	1,602	10	10.0%	308	308	308	308	308	62
Bathroom Accessories - Freestanding	0	5	100.0%	0	0	0	0	0	0
Carpet	2,700	10	10.0%	422	422	422	422	422	90
Cooktops	868	12	8.3%	121	121	121	121	121	263
Door Closers	0	10	100.0%	0	0	0	0	0	0
Exhaust Fans	0	10	100.0%	0	0	0	0	0	0
Hot Water Systems	1,140	12	8.3%	158	158	158	158	158	350
Light Shades	27	5	20.0%	27	0	0	0	0	0
Ovens	1,236	12	8.3%	171	171	171	171	171	381
Rangehoods	439	12	8.3%	61	61	61	61	61	134
Smoke Alarms	0	6	100.0%	0	0	0	0	0	0
Subtotal	7,512			1,268	1,241	1,241	1,241	1,241	1,280
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	0	10	100.0%	0	0	0	0	0	0
Clothes Dryers (22-Sep-12)	261	10	10.0%	50	50	50	50	50	11
Cutlery & Crockery (22-Sep-12)	32	5	20.0%	32	0	0	0	0	0
Dishwashers (22-Sep-12)	653	10	10.0%	125	125	125	125	125	28
DVD Players (22-Sep-12)	0	5	100.0%	0	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	6,654	13	7.5%	778	778	778	778	778	2,764
Ironing Boards, Freestanding (22-Sep-12)	0	7	100.0%	0	0	0	0	0	0
Irons (22-Sep-12)	0	5	100.0%	0	0	0	0	0	0
Light Fittings - Non Hard Wired (22-Sep-12)	16	5	20.0%	16	0	0	0	0	0
Linen (22-Sep-12)	57	5	20.0%	57	0	0	0	0	0
Microwave Ovens (22-Sep-12)	0	10	100.0%	0	0	0	0	0	0
Refrigerators (22-Sep-12)	603	12	8.3%	83	83	83	83	83	188
Stereo Systems (22-Sep-12)	0	7	100.0%	0	0	0	0	0	0
Television Sets (22-Sep-12)	470	10	10.0%	90	90	90	90	90	20
Washing Machines (22-Sep-12)	490	10	10.0%	94	94	94	94	94	20
Subtotal	9,236			1,325	1,220	1,220	1,220	1,220	3,031
Existing Common Property									
Air Conditioning - Packaged Unit	1,517	15	6.7%	148	148	148	148	148	777
Audio Visual Entertainment Assets	0	10	100.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0%	0	0	0	0	0	0
Carpet	0	10	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	515	12	8.3%	71	71	71	71	71	160
Fire Alarm Bells	242	12	8.3%	34	34	34	34	34	72
Fire Booster Pumps	0	20	100.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	223	10	10.0%	43	43	43	43	43	8
Fire Indicator Panels	5,950	12	8.3%	825	825	825	825	825	1,825
Furniture - Freestanding	0	13	100.0%	0	0	0	0	0	0
Garbage Bins	0	10	100.0%	0	0	0	0	0	0
Garden Sheds Freestanding	0	15	100.0%	0	0	0	0	0	0
Gym Asset - Cardiovascular	17	5	20.0%	17	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0%	0	0	0	0	0	0
Intercom System Assets	433	10	10.0%	83	83	83	83	83	18
Lifts	8,133	30	3.3%	323	323	323	323	323	6,518
Light Shades	0	5	100.0%	0	0	0	0	0	0
MATV System	332	10	10.0%	63	63	63	63	63	17
Pumps	602	20	5.0%	40	40	40	40	40	402
Security Monitoring Door Controllers & Code Pads	17	5	20.0%	17	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3	100.0%	0	0	0	0	0	0
Security System	19	5	20.0%	19	0	0	0	0	0
Television Sets	0	10	100.0%	0	0	0	0	0	0
Ventilation Fans	625	20	5.0%	41	41	41	41	41	420
Subtotal	18,625			1,724	1,671	1,671	1,671	1,671	10,217
Total Division 40 - Effective Life Rate	35,373			4,317	4,132	4,132	4,132	4,132	14,528

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Prime Cost Method (Years 6-10) Continued

Tax Grouping	Total Cost @ 1-Jul-17 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-22 (\$)
				1-Jul-17 30-Jun-18 Year 6 (\$)	1-Jul-18 30-Jun-19 Year 7 (\$)	1-Jul-19 30-Jun-20 Year 8 (\$)	1-Jul-20 30-Jun-21 Year 9 (\$)	1-Jul-21 30-Jun-22 Year 10 (\$)	
Division 43 - Capital Works Allowance									
Total Division 43 (Page 40)	257,211			7,602	7,602	7,602	7,602	7,602	219,201
Total Depreciation	292,584			11,919	11,734	11,734	11,734	11,734	233,729

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Prime Cost Method (Years 11-15)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 1-Jul-22 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-27 (\$)
				1-Jul-22 30-Jun-23 Year 11 (\$)	1-Jul-23 30-Jun-24 Year 12 (\$)	1-Jul-24 30-Jun-25 Year 13 (\$)	1-Jul-25 30-Jun-26 Year 14 (\$)	1-Jul-26 30-Jun-27 Year 15 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	62	10	10.0%	62	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0%	0	0	0	0	0	0
Carpet	90	10	10.0%	90	0	0	0	0	0
Cooktops	263	12	8.3%	121	121	21	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Exhaust Fans	0	10	100.0%	0	0	0	0	0	0
Hot Water Systems	350	12	8.3%	158	158	34	0	0	0
Light Shades	0	5	20.0%	0	0	0	0	0	0
Ovens	381	12	8.3%	171	171	39	0	0	0
Rangehoods	134	12	8.3%	61	61	12	0	0	0
Smoke Alarms	0	6	100.0%	0	0	0	0	0	0
Subtotal	1,280			663	511	106	0	0	0
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	0	10	100.0%	0	0	0	0	0	0
Clothes Dryers (22-Sep-12)	11	10	10.0%	11	0	0	0	0	0
Cutlery & Crockery (22-Sep-12)	0	5	20.0%	0	0	0	0	0	0
Dishwashers (22-Sep-12)	28	10	10.0%	28	0	0	0	0	0
DVD Players (22-Sep-12)	0	5	100.0%	0	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	2,764	13	7.5%	778	778	778	430	0	0
Ironing Boards, Freestanding (22-Sep-12)	0	7	100.0%	0	0	0	0	0	0
Irons (22-Sep-12)	0	5	100.0%	0	0	0	0	0	0
Light Fittings - Non Hard	0	5	20.0%	0	0	0	0	0	0
Wired (22-Sep-12)	0	5	20.0%	0	0	0	0	0	0
Linen (22-Sep-12)	0	5	20.0%	0	0	0	0	0	0
Microwave Ovens (22-Sep-12)	0	10	100.0%	0	0	0	0	0	0
Refrigerators (22-Sep-12)	188	12	8.3%	83	83	22	0	0	0
Stereo Systems (22-Sep-12)	0	7	100.0%	0	0	0	0	0	0
Television Sets (22-Sep-12)	20	10	10.0%	20	0	0	0	0	0
Washing Machines (22-Sep-12)	20	10	10.0%	20	0	0	0	0	0
Subtotal	3,031			940	861	800	430	0	0
Existing Common Property									
Air Conditioning - Packaged Unit	777	15	6.7%	148	148	148	148	148	37
Audio Visual Entertainment Assets	0	10	100.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0%	0	0	0	0	0	0
Carpet	0	10	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	160	12	8.3%	71	71	18	0	0	0
Fire Alarm Bells	72	12	8.3%	34	34	4	0	0	0
Fire Booster Pumps	0	20	100.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	8	10	10.0%	8	0	0	0	0	0
Fire Indicator Panels	1,825	12	8.3%	825	825	175	0	0	0
Furniture - Freestanding	0	13	100.0%	0	0	0	0	0	0
Garbage Bins	0	10	100.0%	0	0	0	0	0	0
Garden Sheds Freestanding	0	15	100.0%	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	20.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0%	0	0	0	0	0	0
Intercom System Assets	18	10	10.0%	18	0	0	0	0	0
Lifts	6,518	30	3.3%	323	323	323	323	323	4,903
Light Shades	0	5	100.0%	0	0	0	0	0	0
MATV System	17	10	10.0%	17	0	0	0	0	0
Pumps	402	20	5.0%	40	40	40	40	40	202
Security Monitoring Door Controllers & Code Pads	0	5	20.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3	100.0%	0	0	0	0	0	0
Security System	0	5	20.0%	0	0	0	0	0	0
Television Sets	0	10	100.0%	0	0	0	0	0	0
Ventilation Fans	420	20	5.0%	41	41	41	41	41	215
Subtotal	10,217			1,525	1,482	749	552	552	5,357
Total Division 40 - Effective Life Rate	14,528			3,128	2,854	1,655	982	552	5,357

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.

Prime Cost Method (Years 11-15) Continued

Tax Grouping	Total Cost @ 1-Jul-22 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-27 (\$)
				1-Jul-22 30-Jun-23 Year 11 (\$)	1-Jul-23 30-Jun-24 Year 12 (\$)	1-Jul-24 30-Jun-25 Year 13 (\$)	1-Jul-25 30-Jun-26 Year 14 (\$)	1-Jul-26 30-Jun-27 Year 15 (\$)	
Division 43 - Capital Works Allowance									
Total Division 43 (Page 40)	219,201			7,602	7,602	7,602	7,602	7,602	181,191
Total Depreciation	233,729			10,730	10,456	9,257	8,584	8,154	186,548

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Prime Cost Method (Years 16-20)

Unit 21/18 Wellington Street
EAST PERTH, WA 6004

Tax Grouping	Total Cost @ 1-Jul-27 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-32 (\$)
				1-Jul-27 30-Jun-28 Year 16 (\$)	1-Jul-28 30-Jun-29 Year 17 (\$)	1-Jul-29 30-Jun-30 Year 18 (\$)	1-Jul-30 30-Jun-31 Year 19 (\$)	1-Jul-31 30-Jun-32 Year 20 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	0	10	10.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	0	10	10.0 %	0	0	0	0	0	0
Cooktops	0	12	8.3 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	8.3 %	0	0	0	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
Ovens	0	12	8.3 %	0	0	0	0	0	0
Rangehoods	0	12	8.3 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
Additional Unit Specific									
Clocks - Electric (22-Sep-12)	0	10	100.0 %	0	0	0	0	0	0
Clothes Dryers (22-Sep-12)	0	10	10.0 %	0	0	0	0	0	0
Cutlery & Crockery (22-Sep-12)	0	5	20.0 %	0	0	0	0	0	0
Dishwashers (22-Sep-12)	0	10	10.0 %	0	0	0	0	0	0
DVD Players (22-Sep-12)	0	5	100.0 %	0	0	0	0	0	0
Furniture - Freestanding (22-Sep-12)	0	13	7.5 %	0	0	0	0	0	0
Ironing Boards, Freestanding (22-Sep-12)	0	7	100.0 %	0	0	0	0	0	0
Irons (22-Sep-12)	0	5	100.0 %	0	0	0	0	0	0
Light Fittings - Non Hard Wired (22-Sep-12)	0	5	20.0 %	0	0	0	0	0	0
Linen (22-Sep-12)	0	5	20.0 %	0	0	0	0	0	0
Microwave Ovens (22-Sep-12)	0	10	100.0 %	0	0	0	0	0	0
Refrigerators (22-Sep-12)	0	12	8.3 %	0	0	0	0	0	0
Stereo Systems (22-Sep-12)	0	7	100.0 %	0	0	0	0	0	0
Television Sets (22-Sep-12)	0	10	10.0 %	0	0	0	0	0	0
Washing Machines (22-Sep-12)	0	10	10.0 %	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
Existing Common Property									
Air Conditioning - Packaged Unit	37	15	6.7 %	37	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	8.3 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	8.3 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	10.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	8.3 %	0	0	0	0	0	0
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Garden Sheds Freestanding	0	15	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	20.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Intercom System Assets	0	10	10.0 %	0	0	0	0	0	0
Lifts	4,903	30	3.3 %	323	323	323	323	323	3,288
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	10.0 %	0	0	0	0	0	0
Pumps	202	20	5.0 %	40	40	40	40	40	2
Security Monitoring Door Controllers & Code Pads	0	5	20.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3	100.0 %	0	0	0	0	0	0
Security System	0	5	20.0 %	0	0	0	0	0	0
Television Sets	0	10	100.0 %	0	0	0	0	0	0
Ventilation Fans	215	20	5.0 %	41	41	41	41	41	10
Subtotal	5,357			441	404	404	404	404	3,300
Total Division 40 - Effective Life Rate	5,357			441	404	404	404	404	3,300

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Prime Cost Method (Years 16-20) Continued

Tax Grouping	Total Cost @ 1-Jul-27 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-32 (\$)
				1-Jul-27 30-Jun-28 Year 16 (\$)	1-Jul-28 30-Jun-29 Year 17 (\$)	1-Jul-29 30-Jun-30 Year 18 (\$)	1-Jul-30 30-Jun-31 Year 19 (\$)	1-Jul-31 30-Jun-32 Year 20 (\$)	
Division 43 - Capital Works Allowance									
Total Division 43 (Page 40)	181,191			7,602	7,602	7,602	7,602	7,602	143,181
Total Depreciation	186,548			8,043	8,006	8,006	8,006	8,006	146,481

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Summary

Division 43

Building Write-Off Allowance

1.1 Special Building Write-Off allowance (Division 43)

There is available to Mr Greg & Mrs Alyson Thomas a Division 43 special building write-off allowance which applies to income producing Residential buildings which commenced construction from the 18th July 1985 to the present time.

Under current Tax Legislation, the owner of the property is eligible to claim the Division 43 write-off allowance for a maximum of 40 years after the construction completion date. The Division 43 allowance applicable to this property is calculated below.

Total Cost for Division 43 application at:

Works	Date	Rate	Original Cost
Original Works	3-May-11	2.5 %	\$304,050

Calculation for write-off provision,

PERIOD	DIV 43 (\$)
15-Sep-12 to 30-Jun-13	6,039
1-Jul-13 to 30-Jun-14	7,602
1-Jul-14 to 30-Jun-15	7,602
1-Jul-15 to 30-Jun-16	7,602
1-Jul-16 to 30-Jun-17	7,602
1-Jul-17 to 30-Jun-18	7,602
1-Jul-18 to 30-Jun-19	7,602
1-Jul-19 to 30-Jun-20	7,602
1-Jul-20 to 30-Jun-21	7,602
1-Jul-21 to 30-Jun-22	7,602

Appendix One

40 Year Projection

Appendix One - 40 Year Projection

Years 1-21		
Period	Depreciation & Capital Works Allowance	
	Diminishing Value (\$)	Prime Cost (\$)
15-Sep-12 30-Jun-13	18,469	13,870
1-Jul-13 30-Jun-14	19,294	12,592
1-Jul-14 30-Jun-15	16,022	12,592
1-Jul-15 30-Jun-16	13,835	12,592
1-Jul-16 30-Jun-17	12,333	12,592
1-Jul-17 30-Jun-18	11,257	11,919
1-Jul-18 30-Jun-19	10,677	11,734
1-Jul-19 30-Jun-20	9,983	11,734
1-Jul-20 30-Jun-21	9,313	11,734
1-Jul-21 30-Jun-22	8,873	11,734
1-Jul-22 30-Jun-23	8,576	10,730
1-Jul-23 30-Jun-24	8,370	10,456
1-Jul-24 30-Jun-25	8,230	9,257
1-Jul-25 30-Jun-26	8,323	8,584
1-Jul-26 30-Jun-27	8,134	8,154
1-Jul-27 30-Jun-28	8,006	8,043
1-Jul-28 30-Jun-29	7,926	8,006
1-Jul-29 30-Jun-30	7,871	8,006
1-Jul-30 30-Jun-31	7,834	8,006
1-Jul-31 30-Jun-32	7,805	8,006
1-Jul-32 30-Jun-33	7,783	7,937

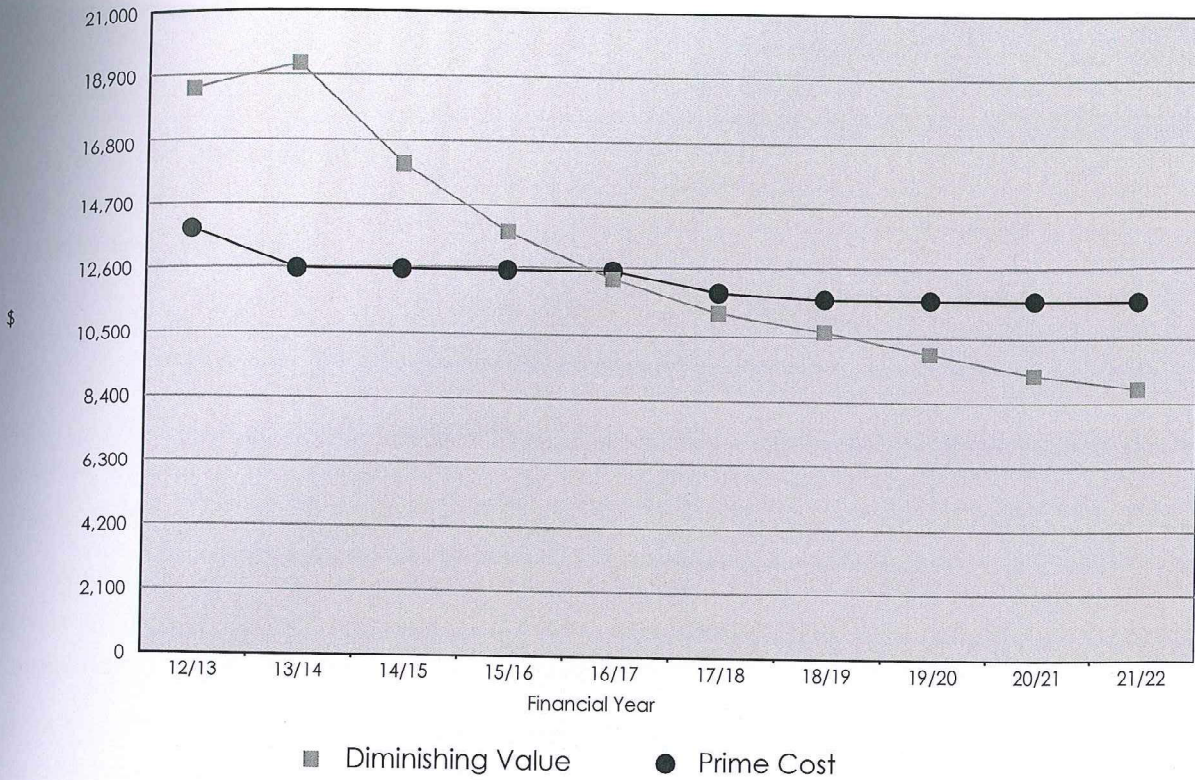
Years 22-41		
Period	Depreciation & Capital Works Allowance	
	Diminishing Value (\$)	Prime Cost (\$)
1-Jul-33 30-Jun-34	7,765	7,925
1-Jul-34 30-Jun-35	7,750	7,925
1-Jul-35 30-Jun-36	7,739	7,925
1-Jul-36 30-Jun-37	8,307	7,925
1-Jul-37 30-Jun-38	8,044	7,925
1-Jul-38 30-Jun-39	7,878	7,925
1-Jul-39 30-Jun-40	7,774	7,925
1-Jul-40 30-Jun-41	7,709	7,925
1-Jul-41 30-Jun-42	7,669	7,925
1-Jul-42 30-Jun-43	7,644	7,660
1-Jul-43 30-Jun-44	7,628	7,602
1-Jul-44 30-Jun-45	7,619	7,602
1-Jul-45 30-Jun-46	7,612	7,602
1-Jul-46 30-Jun-47	7,608	7,602
1-Jul-47 30-Jun-48	7,606	7,602
1-Jul-48 30-Jun-49	7,605	7,602
1-Jul-49 30-Jun-50	7,604	7,602
1-Jul-50 30-Jun-51	6,346	6,345
1-Jul-51 30-Jun-52	1	0
1-Jul-52 30-Jun-53	0	0
Total	356,822	356,822

Appendix Two & Three

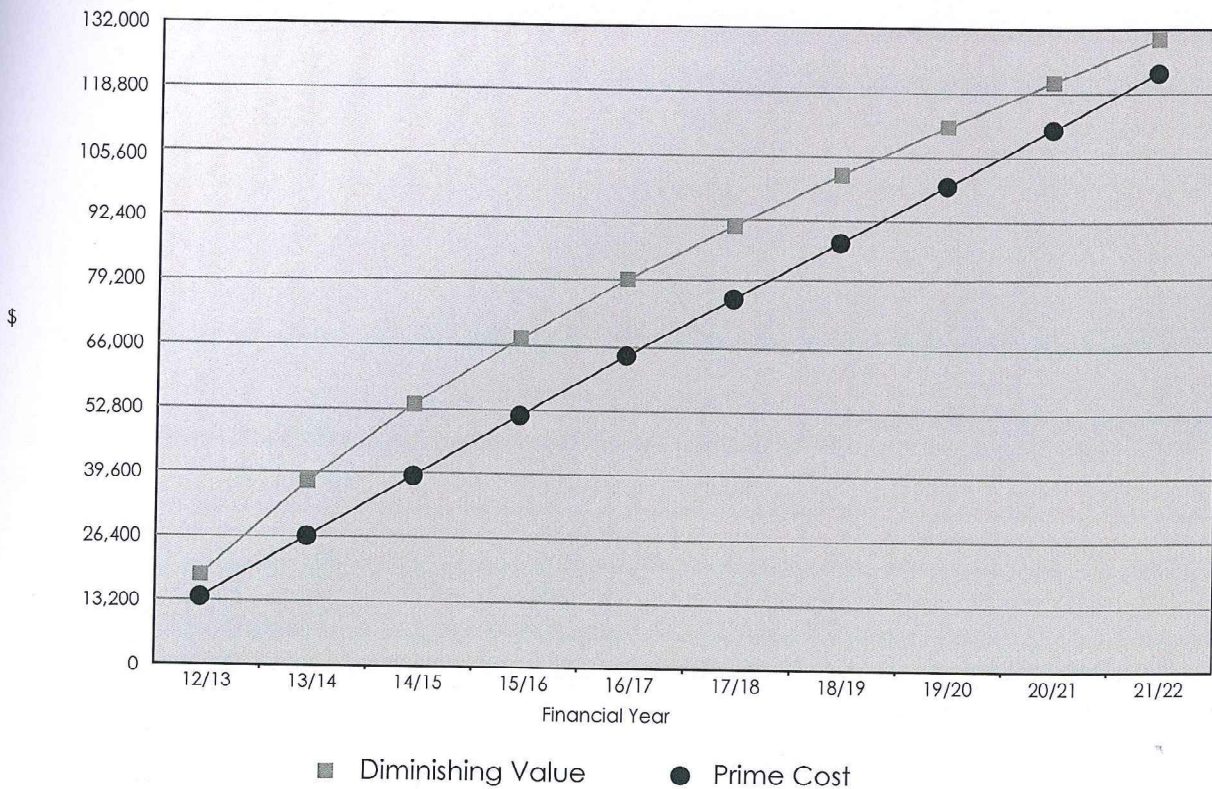
Graphical Representation

Comparative & Cumulative Analysis

Appendix Two - Comparative Analysis



Appendix Three - Cumulative Analysis



BMT Tax Depreciation

QUANTITY SURVEYORS

Level 28, 140 St Georges Terrace
Perth WA 6000

GPO Box 2572
Perth WA 6001

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AUSTRALIA WIDE SERVICE ABN 44 115 282 392

26 September, 2012

Mr Greg & Mrs Alyson Thomas
9 Martin Street
GAWLER EAST, SA 5118

Continuous Improvement Program

Dear Greg & Alyson

BMT Tax Depreciation would like to thank you for ordering your report. In an effort to improve our services, we have a continuous improvement program which gives us an insight from you, our valued client.

BMT strive to exceed our clients expectations, with your feedback we can continue to improve our services. We have attached a feedback form which should only take a moment of your time to complete and add any comments you may have.

Should you have any queries or require further clarification please do not hesitate to contact me at the office or email info@bmtqs.com.au.

We thank you for your time and assistance with this program.

Yours Sincerely,

BMT Tax Depreciation Pty Ltd

Quantity Surveyors

David Babic
Associate Director

FACSIMILE/MEMO:

Company: BMT Tax Depreciation Pty Ltd
Attention: The Quality Assurance Manager
From: Mr Greg & Mrs Alyson Thomas
Fax Number: 1300 728 721
Project Address: Unit 21/18 Wellington Street
EAST PERTH, WA 6004
Subject: Continuous Improvement Program
Job Reference Number: 219568

Thank you for selecting BMT Tax Depreciation to complete your report. As a valued client we appreciate your feedback.

Please rate BMT's performance for each question on a scale from 1-10

How would you rate your overall experience with BMT? (1 = Poor, 10 = Excellent)

1 2 3 4 5 6 7 8 9 10

How would you rate BMT's customer service? (1 = Poor, 10 = Excellent)

1 2 3 4 5 6 7 8 9 10

How would you rate BMT's level of communication with you? (1 = Poor, 10 = Excellent)

1 2 3 4 5 6 7 8 9 10

Was the report clear and easy to follow? (1 = Unclear, 10 = Very Clear)

1 2 3 4 5 6 7 8 9 10

Would you recommend BMT to others? Yes / No

Any further comments or suggestions for improvement?

Thank You.

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