



Findex (Aust) Pty Ltd
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4 November 2022

Nick Valente
Unit 2504
12 Cunningham Street
Newstead QLD 4006

Dear Nick,

CABOOLTURE RETAIL TRUST – 2022 TAXATION & ACCOUNTING SUMMARY

**INVESTOR NAME:
MARIVA INVESTMENTS PTY LTD ATF THE MARIVA PROPERTY TRUST
ENTITY NUMBER: 1210**

We write in our capacity as Chartered Accountants for Alceon Group No.43 Pty Ltd as trustee for Caboolture Retail Trust (“the Trust”).

We refer to your investment in the Trust and provide the following information which will assist in the preparation of your Income Tax Return and any Financial Report for the year ended 30 June 2022.

The Australian Business Number of the Trust is 32 954 087 807.

Please email Alceon.Client@alceon.com.au should you have any queries.

Yours sincerely,
Findex (Aust) Pty Ltd

Simon File
Partner

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries. Liability limited by a scheme approved under Professional Standards Legislation.

CABOOLTURE RETAIL TRUST
REPORT 1: INVESTOR DISTRIBUTION DETAILS

Investor Details

Investor Name: Mariva Investments Pty Ltd ATF the Mariva Property Trust
 Entity Number: 1210

Investment Summary

Total Unitholding as at 30 June 2022 (Ordinary Units)		1,000,000
Capital Value of Unitholding as at 1 July 2021	\$	921,538.88
Less: Return of Capital	\$	(921,538.88)
Capital Value of Unitholding as at 30 June 2022	\$	-

Accounting and Cash Distribution Summary

2022 Accounting Income Reconciliation		
Total Cash Payment	\$	1,711,455.35
Less: Return of Capital	\$	(921,538.88)
Less: Distribution Receivable (2021)	\$	(39,258.09)
Add: Distribution Receivable (2022)	\$	33,131.50
2022 Accounting Income	\$	783,789.88

Taxation Summary

2022 Taxable Income Reconciliation		
2022 Accounting Income	\$	783,789.88
Less: Tax Adjustments*	\$	(41,184.61)
Less: Distributable Capital Gain Not Subject To Tax**	\$	(191,958.15)
2022 Taxable Income	\$	550,647.12

*This amount relates to depreciation claimed for tax purposes and will result in a CGT Event E4 adjustment.
 ** This amount will not be subject to a CGT Event E4 adjustment.

2022 Taxable Income Components		
Net Non-Primary Production Income	\$	46,444.32
Net Capital Gain – Discount Method***	\$	504,202.80
Total Taxable Income	\$	550,647.12

***The net capital gain has been calculated under the 50% discount method. We recommend that you seek independent advice as to the correct treatment of this amount taking into consideration your specific circumstances.

CABOOLTURE RETAIL TRUST
REPORT 2: TRUST ACCOUNTING AND TAX POSITION

Accounting Summary

Profit and Loss Statement

The Accounting Income of the Trust was derived as follows:

Income	\$ 15,234,158
Less: Cost of Sales	\$ (1,848,834)
Less: Expenses	\$ (1,393,339)
Accounting Income of the Trust	\$ 11,991,985

Balance Sheet

Summary of the Balance Sheet of the Trust as at 30 June 2022:

Assets	
Cash and Cash Equivalents	\$ 245,559
Other Assets	\$ 844,261
Total Assets	\$ 1,089,820
Liabilities	
Other Liabilities	\$ 582,908
Distribution Payable (2022)	\$ 506,912
Total Liabilities	\$ 1,089,820
NET ASSETS	\$ -
Equity	
Issued Units (Ordinary)	\$ 15,300,000
Less: Return of Capital	\$ (15,300,000)
TOTAL EQUITY	\$ -

Taxation Summary

The 2022 Taxable Income of the Trust was derived as follows:

2022 Accounting Income	\$ 11,991,985
Less: Tax Adjustments	\$ (630,125)
Less: Distributable Capital Gain Not Subject To Tax	\$ (2,936,959)
2022 Taxable Income	\$ 8,424,901

9 September 2022

Nick Valente
Unit 2504
12 Cunningham Street
Newstead QLD 4006

Dear Nick,

CABOOLTURE RETAIL TRUST – 2022 TAXATION & ACCOUNTING SUMMARY

INVESTOR NAME:
MARIVA INVESTMENTS PTY LTD ATF THE MARIVA PROPERTY TRUST
ENTITY NUMBER: 1210

We write in our capacity as Chartered Accountants for Alceon Group No.43 Pty Ltd as trustee for Caboolture Retail Trust (“the Trust”).

We refer to your investment in the Trust and provide the following information which will assist in the preparation of your Income Tax Return and any Financial Report for the year ended 30 June 2022.

The Australian Business Number of the Trust is 32 954 087 807.

Due to the nature of the rent retention provision that formed part of the sales contract, there is a small possibility that the 2022 trust's tax calculation and therefore the investor tax statements will need to be amended depending on the outcome of these retentions during the 2023 financial year.

Please email Alceon.Client@alceon.com.au should you have any queries.

Yours sincerely,
Findex (Aust) Pty Ltd



Simon File
Partner

CABOOLTURE RETAIL TRUST
REPORT 1: INVESTOR DISTRIBUTION DETAILS

Investor Details

Investor Name: Mariva Investments Pty Ltd ATF the Mariva Property Trust
 Entity Number: 1210

Investment Summary

Total Unitholding as at 30 June 2022 (Ordinary Units)		1,000,000
Capital Value of Unitholding as at 1 July 2021	\$	921,538.88
Less: Return of Capital	\$	(921,538.88)
Capital Value of Unitholding as at 30 June 2022	\$	-

Accounting and Cash Distribution Summary

2022 Accounting Income Reconciliation		
Total Cash Payment	\$	1,711,455.35
Less: Return of Capital	\$	(921,538.88)
Less: Distribution Receivable (2021)	\$	(39,258.09)
Add: Distribution Receivable (2022)	\$	46,203.84
2022 Accounting Income	\$	796,862.22

Taxation Summary

2022 Taxable Income Reconciliation		
2022 Accounting Income	\$	796,862.22
Less: Tax Adjustments*	\$	(41,705.30)
Less: Distributable Capital Gain Not Subject To Tax**	\$	(195,842.14)
2022 Taxable Income	\$	559,314.78

*This amount relates to depreciation claimed for tax purposes and will result in a CGT Event E4 adjustment.

** This amount will not be subject to a CGT Event E4 adjustment.

2022 Taxable Income Components		
Net Non-Primary Production Income	\$	51,227.98
Net Capital Gain – Discount Method***	\$	508,086.80
Total Taxable Income	\$	559,314.78

***The net capital gain has been calculated under the 50% discount method. We recommend that you seek independent advice as to the correct treatment of this amount taking into consideration your specific circumstances.

CABOOLTURE RETAIL TRUST
REPORT 2: TRUST ACCOUNTING AND TAX POSITION

Accounting Summary

Profit and Loss Statement

The Accounting Income of the Trust was derived as follows:

Income	\$	15,360,975
Less: Cost of Sales	\$	(1,848,834)
Less: Expenses	\$	(1,320,149)
Accounting Income of the Trust	\$	12,191,992

Balance Sheet

Summary of the Balance Sheet of the Trust as at 30 June 2022:

Assets		
Cash and Cash Equivalents	\$	245,559
Other Assets	\$	824,942
Total Assets	\$	1,070,501
Liabilities		
Other Liabilities	\$	363,582
Distribution Payable (2022)	\$	706,919
Total Liabilities	\$	1,070,501
NET ASSETS	\$	-
Equity		
Issued Units (Ordinary)	\$	15,300,000
Less: Return of Capital	\$	(15,300,000)
TOTAL EQUITY	\$	-

Taxation Summary

The 2022 Taxable Income of the Trust was derived as follows:

2022 Accounting Income	\$	12,191,992
Less: Tax Adjustments	\$	(638,092)
Less: Distributable Capital Gain Not Subject To Tax	\$	(2,996,384)
2022 Taxable Income	\$	8,557,516