



ADDRESS REDACTED

Capital Allowance & Tax Depreciation Report

Gleeson Quantity Surveyors

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Tax Agent
24869586

Report dated: 27 August 2025

Our Ref: 16936

27.08.2025

Attention: Redacted

Dear Redacted,

RE: ADDRESS REDACTED – CAPITAL ALLOWANCE & TAX DEPRECIATION SCHEDULE

As requested, we have carried out a Capital Allowance & Tax Depreciation Schedule for the above mentioned property.

Thank you for choosing Gleeson Quantity Surveyors, we are confident the results contained within this report will exceed your expectations of the deductions claimable through your investment property.

We have prepared this report based on the inspection carried out on 4 April 2025 and information provided by you, the client.

Please consult with your Accountant and / or Tax Advisor as to the effect this report has on your income tax return and overall tax position.

If you have any questions or require clarification, Gleeson Quantity Surveyors is available to discuss the contents of the report at any stage.

We thank you for your business and look forward to assisting you in the future.

Kind Regards,



Zac Gleeson *BUrbDev (QuantSurv) Hons MAIQS, CQS*
Director
Gleeson Quantity Surveyors



Tax agent
24869586

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1 **BASIS OF REPORT**

Property / Purchase Details

Property Owner:	REDACTED
Property Address:	REDACTED
Acquisition / Settlement / Income Commencement Date:	14 March 2025
First Year Length (days):	109

Capital Works - Division 43

Construction Expenditure Date (including Extensions, Alterations & Improvements):	March 2025
Construction Expenditure Applicable Cost (including Extensions, Alterations & Improvements):	\$ 380,801

Eligible Plant & Equipment - Division 40

Acquired Plant, Articles & Machinery Value:	\$ 20,854
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Ineligible Deductions

Capital Works (Division 43) expenditure deductions which were previous to the assessable rental commencement date:	\$ NIL
Expenditure on Plant & Equipment (Division 40) which does not qualify for deductions:	\$ NIL

2 METHODOLOGY

Within this Capital Allowance and Tax Depreciation report you will find detailed schedules for both the Prime Cost and Diminishing Value Methods. These two methods differentiate through the applied depreciation rate used against each asset group. Graphical representation shown on page 5 clearly shows the difference the calculations make to the depreciation outcome, although eventually, both do come to the same total amount of depreciation claimable.

Although Gleeson Quantity Surveyors Pty Ltd are registered Tax Agents we are not qualified to provide advice as to which method should be used or what will best suit an individual's financial situation. Professional advice should be sought from an Accountant or suitably qualified tax advisor.

Specific costs / purchase prices for some or all of the building and associated assets were not available or provided by the client. In this instance Gleeson Quantity Surveyors Pty Ltd has estimated a reasonable amount / value of the works. Building costs estimated in the past were appropriately adjusted using Building Price Indices.

The schedules following include both an allowance for:

→ Plant and Equipment (Division 40) – Which has been depreciated in line with our determination of the current (as at the date of property acquisition) Commissioner's Effective Lives Guidelines. Within the Diminishing Value Method the utilisation of an acceleration technique known as Low Cost and Low Value Pooling has also been used across applicable Division 40 assets. Items that classify for this pooling are depreciated at 18.75% in the first year and 37.50% in the remaining years. Pro-rata does not apply to pooled assets in the first year.

As per the current regulations, plant and equipment (Division 40) with an opening balance of \$300 or less has been written-off (depreciated at 100% in the first year).

Please confirm your eligibility to claim plant and equipment (Division 40) with your Accountant or tax advisor, as your eligibility is dependent on varying criteria set out by the ATO for differing entities and their financial circumstances.

→ Capital Allowance' (Division 43) - Which has been depreciated at 2.5% per year, is a deduction derived from the applicable building cost if constructed after 17 July 1985, inclusive of structural improvements if constructed after 27 February 1992 and exclusive of, to the best of our knowledge, expenditure which is not defined as construction expenditure in Section 43-70 of the Income Tax Assessment Act 1997.

The allowances within this report assume that the client is able to claim depreciation allowances and that no stipulation within the contract of sale for the property indicates otherwise.

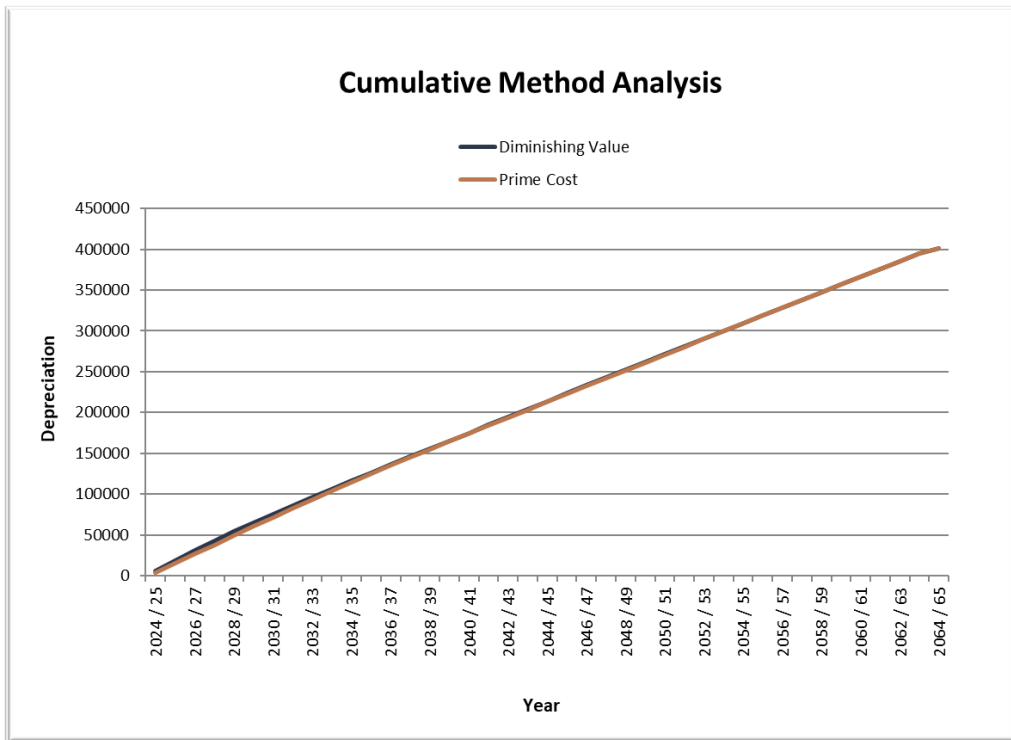
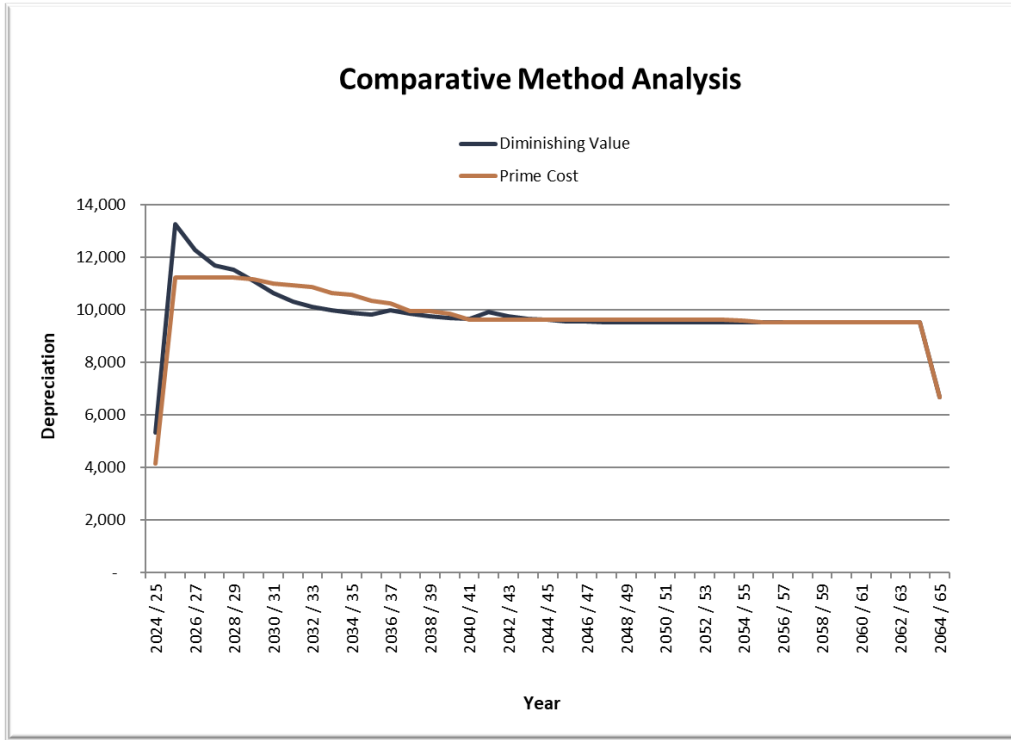
If applicable, preliminary building costs, professional fees, authority fees and charges have been apportioned within the schedule.

3 40 YEAR DEPRECIATION PROJECTION

Financial Year	Diminishing Value				Prime Cost		
	Division 40	LC & LVP	Division 43	DV TOTAL	Division 40	Division 43	PC TOTAL
2024 / 25	1,443	1,041	2,843	5,327	1,307	2,843	4,150
2025 / 26	2,047	1,692	9,520	13,259	1,728	9,520	11,248
2026 / 27	1,703	1,056	9,520	12,279	1,728	9,520	11,248
2027 / 28	1,229	955	9,520	11,704	1,728	9,520	11,248
2028 / 29	752	1,261	9,520	11,533	1,728	9,520	11,248
2029 / 30	486	1,093	9,520	11,099	1,663	9,520	11,183
2030 / 31	431	682	9,520	10,633	1,475	9,520	10,995
2031 / 32	383	428	9,520	10,331	1,432	9,520	10,952
2032 / 33	341	265	9,520	10,126	1,347	9,520	10,867
2033 / 34	303	167	9,520	9,990	1,131	9,520	10,651
2034 / 35	270	111	9,520	9,901	1,067	9,520	10,587
2035 / 36	241	67	9,520	9,828	831	9,520	10,351
2036 / 37	91	393	9,520	10,004	736	9,520	10,256
2037 / 38	85	245	9,520	9,850	436	9,520	9,956
2038 / 39	79	150	9,520	9,749	436	9,520	9,956
2039 / 40	74	94	9,520	9,688	349	9,520	9,869
2040 / 41	69	60	9,520	9,649	123	9,520	9,643
2041 / 42	-	401	9,520	9,921	123	9,520	9,643
2042 / 43	-	251	9,520	9,771	123	9,520	9,643
2043 / 44	-	156	9,520	9,676	123	9,520	9,643
2044 / 45	-	97	9,520	9,617	123	9,520	9,643
2045 / 46	-	61	9,520	9,581	107	9,520	9,627
2046 / 47	-	38	9,520	9,558	107	9,520	9,627
2047 / 48	-	23	9,520	9,543	107	9,520	9,627
2048 / 49	-	16	9,520	9,536	107	9,520	9,627
2049 / 50	-	9	9,520	9,529	107	9,520	9,627
2050 / 51	-	6	9,520	9,526	107	9,520	9,627
2051 / 52	-	3	9,520	9,523	107	9,520	9,627
2052 / 53	-	2	9,520	9,522	107	9,520	9,627
2053 / 54	-	2	9,520	9,522	107	9,520	9,627
2054 / 55	-	1	9,520	9,521	85	9,520	9,605
2055 / 56	-	1	9,520	9,521	8	9,520	9,528
2056 / 57	-	-	9,520	9,520	8	9,520	9,528
2057 / 58	-	-	9,520	9,520	8	9,520	9,528
2058 / 59	-	-	9,520	9,520	8	9,520	9,528
2059 / 60	-	-	9,520	9,520	8	9,520	9,528
2060 / 61	-	-	9,520	9,520	29	9,520	9,549
2061 / 62	-	-	9,520	9,520	-	9,520	9,520
2062 / 63	-	-	9,520	9,520	-	9,520	9,520
2063 / 64	-	-	9,520	9,520	-	9,520	9,520
2064 / 65	-	-	6,678	6,678	-	6,678	6,678
TOTAL	\$ 10,027	\$ 10,827	\$ 380,801	\$ 401,655	\$ 20,854	\$ 380,801	\$ 401,655

* Plant & Equipment Division 40 deductions shown here maybe inclusive of second-hand depreciating assets. All eligibility criteria must be met by the Owner / Entity under the relevant tax ruling to be entitled to a claim. Please confirm with your Accountant / Tax Advisor.

4 COMPARATIVE & CUMULATIVE GRAPHS



5 DIMINISHING VALUE METHOD & POOLING

Section 5 of this report relates to the relevant depreciation entitlements available if the diminishing value method was adopted. The Division 40 'Plant & Equipment' assets and the Division 43 'Capital Allowances' are shown. The depreciation forecast for the diminishing value method includes a carried through forecast of the low cost and low value pooling schedule, this schedule is shown following in a detailed forecast of its own. The low cost and low value pooling schedule identifies which Division 40 'Plant & Equipment' assets have been allocated to the low-value pool.

5.1 Diminishing Value Method Forecast – Financial Year 1-10

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 1 2024 / 25	Year 2 2025 / 26	Year 3 2026 / 27	Year 4 2027 / 28	Year 5 2028 / 29	Year 6 2029 / 30	Year 7 2030 / 31	Year 8 2031 / 32	Year 9 2032 / 33	Year 10 2033 / 34
Division 40 - Plant & Equipment													
Air Conditioning - Packaged A/C Units	15	13.33%	4,701	187	601	521	452	392	339	294	255	221	191
Carpet	8	25.00%	451	-	-	-	-	-	-	-	-	-	-
Ceiling fans	5	40.00%	448	-	-	-	-	-	-	-	-	-	-
Cook tops	12	16.67%	585	-	-	-	-	-	-	-	-	-	-
Dishwashers	8	25.00%	1,499	111	347	260	-	-	-	-	-	-	-
Door closers	10	20.00%	215	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	16.67%	280	-	-	-	-	-	-	-	-	-	-
Exhaust fans	10	20.00%	146	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	33.33%	198	-	-	-	-	-	-	-	-	-	-
Hot water systems - Electric or Gas	12	16.67%	1,527	76	241	201	168	-	-	-	-	-	-
Intercom system assets	10	20.00%	369	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	40.00%	665	-	-	-	-	-	-	-	-	-	-
Ovens	12	16.67%	1,699	84	269	224	187	-	-	-	-	-	-
Range hoods	12	16.67%	569	-	-	-	-	-	-	-	-	-	-
Vinyl	10	20.00%	2,101	125	395	316	253	202	-	-	-	-	-
Common Property Assets													
Artworks	100	2.00%	1	1	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	28.57%	107	-	-	-	-	-	-	-	-	-	-
Air Conditioning - Split systems	10	20.00%	30	30	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	40.00%	3	3	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	20.00%	20	20	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	5.71%	311	-	-	-	-	-	-	-	-	-	-
Carpet	8	25.00%	366	-	-	-	-	-	-	-	-	-	-
CCTV - Cameras	4	50.00%	85	85	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	50.00%	1	1	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	50.00%	2	2	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	40.00%	2	2	-	-	-	-	-	-	-	-	-
Décor Assets	10	20.00%	12	12	-	-	-	-	-	-	-	-	-
Door closers	10	20.00%	13	13	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	13.33%	24	24	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	16.67%	11	11	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	33.33%	112	-	-	-	-	-	-	-	-	-	-
Fire extinguishers	15	13.33%	18	18	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	20.00%	63	63	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	16.67%	31	31	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	8.00%	62	62	-	-	-	-	-	-	-	-	-

5.1 Diminishing Value Method Forecast – Financial Year 1-10

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 1 2024 / 25	Year 2 2025 / 26	Year 3 2026 / 27	Year 4 2027 / 28	Year 5 2028 / 29	Year 6 2029 / 30	Year 7 2030 / 31	Year 8 2031 / 32	Year 9 2032 / 33	Year 10 2033 / 34
Division 40 - Plant & Equipment													
Fixed barbecues	10	20.00%	9	9	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	20.00%	2	2	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	20.00%	1	1	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	13.33%	4	4	-	-	-	-	-	-	-	-	-
Floating timber	15	13.33%	47	47	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	15.00%	65	65	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	40.00%	17	17	-	-	-	-	-	-	-	-	-
Gates - Motors	10	20.00%	4	4	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	40.00%	5	5	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	20.00%	14	14	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	20.00%	6	6	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	40.00%	4	4	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	40.00%	5	5	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	40.00%	3	3	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	6.67%	2,977	59	194	181	169	158	147	137	128	120	112
Lights - Fittings	5	40.00%	108	-	-	-	-	-	-	-	-	-	-
Master Antenna Television Assets	10	20.00%	149	-	-	-	-	-	-	-	-	-	-
Outdoor floor carpet (including artificial grass and matting)	5	40.00%	7	7	-	-	-	-	-	-	-	-	-
Rugs	7	28.57%	46	46	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	13.33%	6	6	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	20.00%	10	10	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	8.00%	98	98	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	20.00%	4	4	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	20.00%	4	4	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	28.57%	4	4	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	20.00%	2	2	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	13.33%	24	24	-	-	-	-	-	-	-	-	-
Television sets	8	25.00%	3	3	-	-	-	-	-	-	-	-	-
Ventilation fans	20	10.00%	324	-	-	-	-	-	-	-	-	-	-
Water pumps - Multi-storey	5	40.00%	29	29	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	20.00%	146	-	-	-	-	-	-	-	-	-	-

5.1 Diminishing Value Method Forecast – Financial Year 1-10

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)									
Division 40 - Plant & Equipment	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
				2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34
1. Division 40 - Plant & Equipment			20,854	1,443	2,047	1,703	1,229	752	486	431	383	341	303
2. Division 40 - Low Cost & Low Value Pool				1,041	1,692	1,056	955	1,261	1,093	682	428	265	167
3. Division 40 - Total (1 + 2)			20,854	2,484	3,739	2,759	2,184	2,013	1,579	1,113	811	606	470
4. Division 43 - Capital Works - Circa. - 2025			380,801	2,843	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520
5. TOTAL Depreciation			401,655	5,327	13,259	12,279	11,704	11,533	11,099	10,633	10,331	10,126	9,990
			Opening Value	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34

5.2 Diminishing Value Method Forecast – Financial Year 11-20

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 11 2034 / 35	Year 12 2035 / 36	Year 13 2036 / 37	Year 14 2037 / 38	Year 15 2038 / 39	Year 16 2039 / 40	Year 17 2040 / 41	Year 18 2041 / 42	Year 19 2042 / 43	Year 20 2043 / 44
Division 40 - Plant & Equipment													
Air Conditioning - Packaged A/C Units	15	13.33%	4,701	166	144	-	-	-	-	-	-	-	-
Carpet	8	25.00%	451	-	-	-	-	-	-	-	-	-	-
Ceiling fans	5	40.00%	448	-	-	-	-	-	-	-	-	-	-
Cook tops	12	16.67%	585	-	-	-	-	-	-	-	-	-	-
Dishwashers	8	25.00%	1,499	-	-	-	-	-	-	-	-	-	-
Door closers	10	20.00%	215	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	16.67%	280	-	-	-	-	-	-	-	-	-	-
Exhaust fans	10	20.00%	146	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	33.33%	198	-	-	-	-	-	-	-	-	-	-
Hot water systems - Electric or Gas	12	16.67%	1,527	-	-	-	-	-	-	-	-	-	-
Intercom system assets	10	20.00%	369	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	40.00%	665	-	-	-	-	-	-	-	-	-	-
Ovens	12	16.67%	1,699	-	-	-	-	-	-	-	-	-	-
Range hoods	12	16.67%	569	-	-	-	-	-	-	-	-	-	-
Vinyl	10	20.00%	2,101	-	-	-	-	-	-	-	-	-	-
Common Property Assets													
Artworks	100	2.00%	1	-	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	28.57%	107	-	-	-	-	-	-	-	-	-	-
Air Conditioning - Split systems	10	20.00%	30	-	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	40.00%	3	-	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	20.00%	20	-	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	5.71%	311	-	-	-	-	-	-	-	-	-	-
Carpet	8	25.00%	366	-	-	-	-	-	-	-	-	-	-
CCTV - Cameras	4	50.00%	85	-	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	50.00%	1	-	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	50.00%	2	-	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	40.00%	2	-	-	-	-	-	-	-	-	-	-
Décor Assets	10	20.00%	12	-	-	-	-	-	-	-	-	-	-
Door closers	10	20.00%	13	-	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	13.33%	24	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	16.67%	11	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	33.33%	112	-	-	-	-	-	-	-	-	-	-
Fire extinguishers	15	13.33%	18	-	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	20.00%	63	-	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	16.67%	31	-	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	8.00%	62	-	-	-	-	-	-	-	-	-	-

5.2 Diminishing Value Method Forecast – Financial Year 11-20

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 11 2034 / 35	Year 12 2035 / 36	Year 13 2036 / 37	Year 14 2037 / 38	Year 15 2038 / 39	Year 16 2039 / 40	Year 17 2040 / 41	Year 18 2041 / 42	Year 19 2042 / 43	Year 20 2043 / 44
Division 40 - Plant & Equipment													
Fixed barbecues	10	20.00%	9	-	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	20.00%	2	-	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	20.00%	1	-	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	13.33%	4	-	-	-	-	-	-	-	-	-	-
Floating timber	15	13.33%	47	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	15.00%	65	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	40.00%	17	-	-	-	-	-	-	-	-	-	-
Gates - Motors	10	20.00%	4	-	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	40.00%	5	-	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	20.00%	14	-	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	20.00%	6	-	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	40.00%	4	-	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	40.00%	5	-	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	40.00%	3	-	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	6.67%	2,977	104	97	91	85	79	74	69	-	-	-
Lights - Fittings	5	40.00%	108	-	-	-	-	-	-	-	-	-	-
Master Antenna Television Assets	10	20.00%	149	-	-	-	-	-	-	-	-	-	-
Outdoor floor carpet (including artificial grass and matting)	5	40.00%	7	-	-	-	-	-	-	-	-	-	-
Rugs	7	28.57%	46	-	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	13.33%	6	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	20.00%	10	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	8.00%	98	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	20.00%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	20.00%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	28.57%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	20.00%	2	-	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	13.33%	24	-	-	-	-	-	-	-	-	-	-
Television sets	8	25.00%	3	-	-	-	-	-	-	-	-	-	-
Ventilation fans	20	10.00%	324	-	-	-	-	-	-	-	-	-	-
Water pumps - Multi-storey	5	40.00%	29	-	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	20.00%	146	-	-	-	-	-	-	-	-	-	-

5.2 Diminishing Value Method Forecast – Financial Year 11-20

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
				2034 / 35	2035 / 36	2036 / 37	2037 / 38	2038 / 39	2039 / 40	2040 / 41	2041 / 42	2042 / 43	2043 / 44
Division 40 - Plant & Equipment													
1. Division 40 - Plant & Equipment			20,854	270	241	91	85	79	74	69	-	-	-
2. Division 40 - Low Cost & Low Value Pool				111	67	393	245	150	94	60	401	251	156
3. Division 40 - Total (1 + 2)			20,854	381	308	484	330	229	168	129	401	251	156
4. Division 43 - Capital Works - Circa. - 2025			380,801	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520
5. TOTAL Depreciation			401,655	9,901	9,828	10,004	9,850	9,749	9,688	9,649	9,921	9,771	9,676
			Opening Value	2034 / 35	2035 / 36	2036 / 37	2037 / 38	2038 / 39	2039 / 40	2040 / 41	2041 / 42	2042 / 43	2043 / 44

5.3 Diminishing Value Method Forecast – Financial Year 21-30

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 21 2044 / 45	Year 22 2045 / 46	Year 23 2046 / 47	Year 24 2047 / 48	Year 25 2048 / 49	Year 26 2049 / 50	Year 27 2050 / 51	Year 28 2051 / 52	Year 29 2052 / 53	Year 30 2053 / 54
Division 40 - Plant & Equipment													
Air Conditioning - Packaged A/C Units	15	13.33%	4,701	-	-	-	-	-	-	-	-	-	-
Carpet	8	25.00%	451	-	-	-	-	-	-	-	-	-	-
Ceiling fans	5	40.00%	448	-	-	-	-	-	-	-	-	-	-
Cook tops	12	16.67%	585	-	-	-	-	-	-	-	-	-	-
Dishwashers	8	25.00%	1,499	-	-	-	-	-	-	-	-	-	-
Door closers	10	20.00%	215	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	16.67%	280	-	-	-	-	-	-	-	-	-	-
Exhaust fans	10	20.00%	146	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	33.33%	198	-	-	-	-	-	-	-	-	-	-
Hot water systems - Electric or Gas	12	16.67%	1,527	-	-	-	-	-	-	-	-	-	-
Intercom system assets	10	20.00%	369	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	40.00%	665	-	-	-	-	-	-	-	-	-	-
Ovens	12	16.67%	1,699	-	-	-	-	-	-	-	-	-	-
Range hoods	12	16.67%	569	-	-	-	-	-	-	-	-	-	-
Vinyl	10	20.00%	2,101	-	-	-	-	-	-	-	-	-	-
Common Property Assets													
Artworks	100	2.00%	1	-	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	28.57%	107	-	-	-	-	-	-	-	-	-	-
Air Conditioning - Split systems	10	20.00%	30	-	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	40.00%	3	-	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	20.00%	20	-	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	5.71%	311	-	-	-	-	-	-	-	-	-	-
Carpet	8	25.00%	366	-	-	-	-	-	-	-	-	-	-
CCTV - Cameras	4	50.00%	85	-	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	50.00%	1	-	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	50.00%	2	-	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	40.00%	2	-	-	-	-	-	-	-	-	-	-
Décor Assets	10	20.00%	12	-	-	-	-	-	-	-	-	-	-
Door closers	10	20.00%	13	-	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	13.33%	24	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	16.67%	11	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	33.33%	112	-	-	-	-	-	-	-	-	-	-
Fire extinguishers	15	13.33%	18	-	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	20.00%	63	-	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	16.67%	31	-	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	8.00%	62	-	-	-	-	-	-	-	-	-	-

5.3 Diminishing Value Method Forecast – Financial Year 21-30

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 21 2044 / 45	Year 22 2045 / 46	Year 23 2046 / 47	Year 24 2047 / 48	Year 25 2048 / 49	Year 26 2049 / 50	Year 27 2050 / 51	Year 28 2051 / 52	Year 29 2052 / 53	Year 30 2053 / 54
Division 40 - Plant & Equipment													
Fixed barbecues	10	20.00%	9	-	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	20.00%	2	-	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	20.00%	1	-	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	13.33%	4	-	-	-	-	-	-	-	-	-	-
Floating timber	15	13.33%	47	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	15.00%	65	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	40.00%	17	-	-	-	-	-	-	-	-	-	-
Gates - Motors	10	20.00%	4	-	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	40.00%	5	-	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	20.00%	14	-	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	20.00%	6	-	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	40.00%	4	-	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	40.00%	5	-	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	40.00%	3	-	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	6.67%	2,977	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	40.00%	108	-	-	-	-	-	-	-	-	-	-
Master Antenna Television Assets	10	20.00%	149	-	-	-	-	-	-	-	-	-	-
Outdoor floor carpet (including artificial grass and matting)	5	40.00%	7	-	-	-	-	-	-	-	-	-	-
Rugs	7	28.57%	46	-	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	13.33%	6	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	20.00%	10	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	8.00%	98	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	20.00%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	20.00%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	28.57%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	20.00%	2	-	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	13.33%	24	-	-	-	-	-	-	-	-	-	-
Television sets	8	25.00%	3	-	-	-	-	-	-	-	-	-	-
Ventilation fans	20	10.00%	324	-	-	-	-	-	-	-	-	-	-
Water pumps - Multi-storey	5	40.00%	29	-	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	20.00%	146	-	-	-	-	-	-	-	-	-	-

5.3 Diminishing Value Method Forecast – Financial Year 21-30

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 21 2044 / 45	Year 22 2045 / 46	Year 23 2046 / 47	Year 24 2047 / 48	Year 25 2048 / 49	Year 26 2049 / 50	Year 27 2050 / 51	Year 28 2051 / 52	Year 29 2052 / 53	Year 30 2053 / 54
Division 40 - Plant & Equipment													
1. Division 40 - Plant & Equipment			20,854	-	-	-	-	-	-	-	-	-	-
2. Division 40 - Low Cost & Low Value Pool				97	61	38	23	16	9	6	3	2	2
3. Division 40 - Total (1 + 2)			20,854	97	61	38	23	16	9	6	3	2	2
4. Division 43 - Capital Works - Circa. - 2025			380,801	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520
5. TOTAL Depreciation			401,655	9,617	9,581	9,558	9,543	9,536	9,529	9,526	9,523	9,522	9,522
			Opening Value	2044 / 45	2045 / 46	2046 / 47	2047 / 48	2048 / 49	2049 / 50	2050 / 51	2051 / 52	2052 / 53	2053 / 54

5.4 Diminishing Value Method Forecast – Financial Year 31-41

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)										
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 31 2054 / 55	Year 32 2055 / 56	Year 33 2056 / 57	Year 34 2057 / 58	Year 35 2058 / 59	Year 36 2059 / 60	Year 37 2060 / 61	Year 38 2061 / 62	Year 39 2062 / 63	Year 40 2063 / 64	Year 41 2064 / 65
Division 40 - Plant & Equipment														
Air Conditioning - Packaged A/C Units	15	13.33%	4,701	-	-	-	-	-	-	-	-	-	-	-
Carpet	8	25.00%	451	-	-	-	-	-	-	-	-	-	-	-
Ceiling fans	5	40.00%	448	-	-	-	-	-	-	-	-	-	-	-
Cook tops	12	16.67%	585	-	-	-	-	-	-	-	-	-	-	-
Dishwashers	8	25.00%	1,499	-	-	-	-	-	-	-	-	-	-	-
Door closers	10	20.00%	215	-	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	16.67%	280	-	-	-	-	-	-	-	-	-	-	-
Exhaust fans	10	20.00%	146	-	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	33.33%	198	-	-	-	-	-	-	-	-	-	-	-
Hot water systems - Electric or Gas	12	16.67%	1,527	-	-	-	-	-	-	-	-	-	-	-
Intercom system assets	10	20.00%	369	-	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	40.00%	665	-	-	-	-	-	-	-	-	-	-	-
Ovens	12	16.67%	1,699	-	-	-	-	-	-	-	-	-	-	-
Range hoods	12	16.67%	569	-	-	-	-	-	-	-	-	-	-	-
Vinyl	10	20.00%	2,101	-	-	-	-	-	-	-	-	-	-	-
Common Property Assets														
Artworks	100	2.00%	1	-	-	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	28.57%	107	-	-	-	-	-	-	-	-	-	-	-
Air Conditioning - Split systems	10	20.00%	30	-	-	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	40.00%	3	-	-	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	20.00%	20	-	-	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	5.71%	311	-	-	-	-	-	-	-	-	-	-	-
Carpet	8	25.00%	366	-	-	-	-	-	-	-	-	-	-	-
CCTV - Cameras	4	50.00%	85	-	-	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	50.00%	1	-	-	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	50.00%	2	-	-	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	40.00%	2	-	-	-	-	-	-	-	-	-	-	-
Décor Assets	10	20.00%	12	-	-	-	-	-	-	-	-	-	-	-
Door closers	10	20.00%	13	-	-	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	13.33%	24	-	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	16.67%	11	-	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	33.33%	112	-	-	-	-	-	-	-	-	-	-	-
Fire extinguishers	15	13.33%	18	-	-	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	20.00%	63	-	-	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	16.67%	31	-	-	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	8.00%	62	-	-	-	-	-	-	-	-	-	-	-

5.4 Diminishing Value Method Forecast – Financial Year 31-41

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)										
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 31 2054 / 55	Year 32 2055 / 56	Year 33 2056 / 57	Year 34 2057 / 58	Year 35 2058 / 59	Year 36 2059 / 60	Year 37 2060 / 61	Year 38 2061 / 62	Year 39 2062 / 63	Year 40 2063 / 64	Year 41 2064 / 65
Division 40 - Plant & Equipment														
Fixed barbecues	10	20.00%	9	-	-	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	20.00%	2	-	-	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	20.00%	1	-	-	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	13.33%	4	-	-	-	-	-	-	-	-	-	-	-
Floating timber	15	13.33%	47	-	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	15.00%	65	-	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	40.00%	17	-	-	-	-	-	-	-	-	-	-	-
Gates - Motors	10	20.00%	4	-	-	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	40.00%	5	-	-	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	20.00%	14	-	-	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	20.00%	6	-	-	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	40.00%	4	-	-	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	40.00%	5	-	-	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	40.00%	3	-	-	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	6.67%	2,977	-	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	40.00%	108	-	-	-	-	-	-	-	-	-	-	-
Master Antenna Television Assets	10	20.00%	149	-	-	-	-	-	-	-	-	-	-	-
Outdoor floor carpet (including artificial grass and matting)	5	40.00%	7	-	-	-	-	-	-	-	-	-	-	-
Rugs	7	28.57%	46	-	-	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	13.33%	6	-	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	20.00%	10	-	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	8.00%	98	-	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	20.00%	4	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	20.00%	4	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	28.57%	4	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	20.00%	2	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	13.33%	24	-	-	-	-	-	-	-	-	-	-	-
Television sets	8	25.00%	3	-	-	-	-	-	-	-	-	-	-	-
Ventilation fans	20	10.00%	324	-	-	-	-	-	-	-	-	-	-	-
Water pumps - Multi-storey	5	40.00%	29	-	-	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	20.00%	146	-	-	-	-	-	-	-	-	-	-	-

5.4 Diminishing Value Method Forecast – Financial Year 31-41

DIMINISHING VALUE METHOD FORECAST				Depreciation Allowance (\$)										
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 31 2054 / 55	Year 32 2055 / 56	Year 33 2056 / 57	Year 34 2057 / 58	Year 35 2058 / 59	Year 36 2059 / 60	Year 37 2060 / 61	Year 38 2061 / 62	Year 39 2062 / 63	Year 40 2063 / 64	Year 41 2064 / 65
Division 40 - Plant & Equipment			20,854	-	-	-	-	-	-	-	-	-	-	-
1. Division 40 - Plant & Equipment			20,854	-	-	-	-	-	-	-	-	-	-	-
2. Division 40 - Low Cost & Low Value Pool				1	1	-	-	-	-	-	-	-	-	-
3. Division 40 - Total (1 + 2)			20,854	1	1	-	-	-	-	-	-	-	-	-
4. Division 43 - Capital Works - Circa. - 2025			380,801	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	6,678
5. TOTAL Depreciation			401,655	9,521	9,521	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	6,678
			Opening Value	2054 / 55	2055 / 56	2056 / 57	2057 / 58	2058 / 59	2059 / 60	2060 / 61	2061 / 62	2062 / 63	2063 / 64	2064 / 65

5.5 Low Cost & Low Value Pool Forecast – Financial Year 1-10

LOW COST & LOW VALUE POOL FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 1 2024 / 25	Year 2 2025 / 26	Year 3 2026 / 27	Year 4 2027 / 28	Year 5 2028 / 29	Year 6 2029 / 30	Year 7 2030 / 31	Year 8 2031 / 32	Year 9 2032 / 33	Year 10 2033 / 34
Division 40 - Plant & Equipment													
Air Conditioning - Packaged A/C Units	15	37.50%	4,701	-	-	-	-	-	-	-	-	-	-
Carpet	8	37.50%	451	85	137	86	54	33	21	13	8	5	3
Ceiling fans	5	37.50%	448	84	137	85	53	33	21	13	8	5	3
Cook tops	12	37.50%	585	110	178	111	70	44	27	17	11	6	4
Dishwashers	8	37.50%	1,499	-	-	-	293	183	114	72	45	28	17
Door closers	10	37.50%	215	40	66	41	26	16	10	6	4	2	2
EWIS - Speakers	12	37.50%	280	53	85	53	33	21	13	8	5	3	2
Exhaust fans	10	37.50%	146	27	45	28	17	11	7	4	3	2	1
Fire alarms - Smoke	6	37.50%	198	37	60	38	24	15	9	6	3	2	2
Hot water systems - Electric or Gas	12	37.50%	1,527	-	-	-	-	315	197	123	77	48	30
Intercom system assets	10	37.50%	369	69	113	70	44	27	17	11	7	4	3
Lights - Fittings	5	37.50%	665	125	203	126	79	50	31	19	12	8	5
Ovens	12	37.50%	1,699	-	-	-	-	351	219	137	86	53	33
Range hoods	12	37.50%	569	107	173	108	68	42	27	17	10	6	4
Vinyl	10	37.50%	2,101	-	-	-	-	-	304	190	119	74	46
Common Property Assets													
Artworks	100	37.50%	1	-	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	37.50%	107	20	33	20	13	8	5	3	2	1	1
Air Conditioning - Split systems	10	37.50%	30	-	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	37.50%	3	-	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	37.50%	20	-	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	37.50%	311	58	95	59	37	23	15	9	6	3	2
Carpet	8	37.50%	366	69	111	70	44	27	17	11	6	4	3
CCTV - Cameras	4	37.50%	85	-	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	37.50%	1	-	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	37.50%	2	-	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	37.50%	2	-	-	-	-	-	-	-	-	-	-
Décor Assets	10	37.50%	12	-	-	-	-	-	-	-	-	-	-
Door closers	10	37.50%	13	-	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	37.50%	24	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	37.50%	11	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	37.50%	112	21	34	21	14	8	5	3	2	2	1
Fire extinguishers	15	37.50%	18	-	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	37.50%	63	-	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	37.50%	31	-	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	37.50%	62	-	-	-	-	-	-	-	-	-	-

5.5 Low Cost & Low Value Pool Forecast – Financial Year 1-10

LOW COST & LOW VALUE POOL FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 1 2024 / 25	Year 2 2025 / 26	Year 3 2026 / 27	Year 4 2027 / 28	Year 5 2028 / 29	Year 6 2029 / 30	Year 7 2030 / 31	Year 8 2031 / 32	Year 9 2032 / 33	Year 10 2033 / 34
Division 40 - Plant & Equipment													
Fixed barbecues	10	37.50%	9	-	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	37.50%	2	-	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	37.50%	1	-	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	37.50%	4	-	-	-	-	-	-	-	-	-	-
Floating timber	15	37.50%	47	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	37.50%	65	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	37.50%	17	-	-	-	-	-	-	-	-	-	-
Gates - Motors	10	37.50%	4	-	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	37.50%	5	-	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	37.50%	14	-	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	37.50%	6	-	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	37.50%	4	-	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	37.50%	5	-	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	37.50%	3	-	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	37.50%	2,977	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	37.50%	108	20	33	21	13	8	5	3	2	1	1
Master Antenna Television Assets	10	37.50%	149	28	45	29	18	11	7	4	3	2	1
Outdoor floor carpet (including artificial grass and matting)	5	37.50%	7	-	-	-	-	-	-	-	-	-	-
Rugs	7	37.50%	46	-	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	37.50%	6	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	37.50%	10	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	37.50%	98	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	37.50%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	37.50%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	37.50%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	37.50%	2	-	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	37.50%	24	-	-	-	-	-	-	-	-	-	-
Television sets	8	37.50%	3	-	-	-	-	-	-	-	-	-	-
Ventilation fans	20	37.50%	324	61	99	62	38	24	15	9	6	4	2
Water pumps - Multi-storey	5	37.50%	29	-	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	37.50%	146	27	45	28	17	11	7	4	3	2	1
2. Low Cost & Low Value Pool Total			20,854	1,041	1,692	1,056	955	1,261	1,093	682	428	265	167
			Opening Value	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34

5.6 Low Cost & Low Value Pool Forecast – Financial Year 11-20

LOW COST & LOW VALUE POOL FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 11 2034 / 35	Year 12 2035 / 36	Year 13 2036 / 37	Year 14 2037 / 38	Year 15 2038 / 39	Year 16 2039 / 40	Year 17 2040 / 41	Year 18 2041 / 42	Year 19 2042 / 43	Year 20 2043 / 44
Division 40 - Plant & Equipment													
Air Conditioning - Packaged A/C Units	15	37.50%	4,701	-	-	352	220	137	86	54	33	21	13
Carpet	8	37.50%	451	2	2	1	1	-	-	-	-	-	-
Ceiling fans	5	37.50%	448	2	2	1	1	-	-	-	-	-	-
Cook tops	12	37.50%	585	3	2	1	1	-	-	-	-	-	-
Dishwashers	8	37.50%	1,499	11	7	4	3	2	1	1	-	-	-
Door closers	10	37.50%	215	1	1	-	-	-	-	-	-	-	-
EWIS - Speakers	12	37.50%	280	2	1	1	-	-	-	-	-	-	-
Exhaust fans	10	37.50%	146	1	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	37.50%	198	1	1	-	-	-	-	-	-	-	-
Hot water systems - Electric or Gas	12	37.50%	1,527	19	12	8	5	3	2	1	1	-	-
Intercom system assets	10	37.50%	369	2	1	1	-	-	-	-	-	-	-
Lights - Fittings	5	37.50%	665	3	2	1	1	-	-	-	-	-	-
Ovens	12	37.50%	1,699	21	13	8	5	3	2	2	1	1	-
Range hoods	12	37.50%	569	3	2	1	1	-	-	-	-	-	-
Vinyl	10	37.50%	2,101	29	18	11	7	5	3	2	1	1	-
Common Property Assets													
Artworks	100	37.50%	1	-	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	37.50%	107	1	-	-	-	-	-	-	-	-	-
Air Conditioning - Split systems	10	37.50%	30	-	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	37.50%	3	-	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	37.50%	20	-	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	37.50%	311	2	1	1	-	-	-	-	-	-	-
Carpet	8	37.50%	366	2	1	1	-	-	-	-	-	-	-
CCTV - Cameras	4	37.50%	85	-	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	37.50%	1	-	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	37.50%	2	-	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	37.50%	2	-	-	-	-	-	-	-	-	-	-
Décor Assets	10	37.50%	12	-	-	-	-	-	-	-	-	-	-
Door closers	10	37.50%	13	-	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	37.50%	24	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	37.50%	11	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	37.50%	112	1	-	-	-	-	-	-	-	-	-
Fire extinguishers	15	37.50%	18	-	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	37.50%	63	-	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	37.50%	31	-	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	37.50%	62	-	-	-	-	-	-	-	-	-	-

5.6 Low Cost & Low Value Pool Forecast – Financial Year 11-20

LOW COST & LOW VALUE POOL FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 11 2034 / 35	Year 12 2035 / 36	Year 13 2036 / 37	Year 14 2037 / 38	Year 15 2038 / 39	Year 16 2039 / 40	Year 17 2040 / 41	Year 18 2041 / 42	Year 19 2042 / 43	Year 20 2043 / 44
Division 40 - Plant & Equipment													
Fixed barbecues	10	37.50%	9	-	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	37.50%	2	-	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	37.50%	1	-	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	37.50%	4	-	-	-	-	-	-	-	-	-	-
Floating timber	15	37.50%	47	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	37.50%	65	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	37.50%	17	-	-	-	-	-	-	-	-	-	-
Gates - Motors	10	37.50%	4	-	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	37.50%	5	-	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	37.50%	14	-	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	37.50%	6	-	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	37.50%	4	-	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	37.50%	5	-	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	37.50%	3	-	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	37.50%	2,977	-	-	-	-	-	-	-	365	228	143
Lights - Fittings	5	37.50%	108	1	-	-	-	-	-	-	-	-	-
Master Antenna Television Assets	10	37.50%	149	1	-	-	-	-	-	-	-	-	-
Outdoor floor carpet (including artificial grass and matting)	5	37.50%	7	-	-	-	-	-	-	-	-	-	-
Rugs	7	37.50%	46	-	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	37.50%	6	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	37.50%	10	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	37.50%	98	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	37.50%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	37.50%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	37.50%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	37.50%	2	-	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	37.50%	24	-	-	-	-	-	-	-	-	-	-
Television sets	8	37.50%	3	-	-	-	-	-	-	-	-	-	-
Ventilation fans	20	37.50%	324	2	1	1	-	-	-	-	-	-	-
Water pumps - Multi-storey	5	37.50%	29	-	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	37.50%	146	1	-	-	-	-	-	-	-	-	-
2. Low Cost & Low Value Pool Total			20,854	111	67	393	245	150	94	60	401	251	156
			Opening Value	2034 / 35	2035 / 36	2036 / 37	2037 / 38	2038 / 39	2039 / 40	2040 / 41	2041 / 42	2042 / 43	2043 / 44

5.7 Low Cost & Low Value Pool Forecast – Financial Year 21-30

LOW COST & LOW VALUE POOL FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 21 2044 / 45	Year 22 2045 / 46	Year 23 2046 / 47	Year 24 2047 / 48	Year 25 2048 / 49	Year 26 2049 / 50	Year 27 2050 / 51	Year 28 2051 / 52	Year 29 2052 / 53	Year 30 2053 / 54
Division 40 - Plant & Equipment													
Air Conditioning - Packaged A/C Units	15	37.50%	4,701	8	5	3	2	2	1	1	-	-	-
Carpet	8	37.50%	451	-	-	-	-	-	-	-	-	-	-
Ceiling fans	5	37.50%	448	-	-	-	-	-	-	-	-	-	-
Cook tops	12	37.50%	585	-	-	-	-	-	-	-	-	-	-
Dishwashers	8	37.50%	1,499	-	-	-	-	-	-	-	-	-	-
Door closers	10	37.50%	215	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	37.50%	280	-	-	-	-	-	-	-	-	-	-
Exhaust fans	10	37.50%	146	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	37.50%	198	-	-	-	-	-	-	-	-	-	-
Hot water systems - Electric or Gas	12	37.50%	1,527	-	-	-	-	-	-	-	-	-	-
Intercom system assets	10	37.50%	369	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	37.50%	665	-	-	-	-	-	-	-	-	-	-
Ovens	12	37.50%	1,699	-	-	-	-	-	-	-	-	-	-
Range hoods	12	37.50%	569	-	-	-	-	-	-	-	-	-	-
Vinyl	10	37.50%	2,101	-	-	-	-	-	-	-	-	-	-
Common Property Assets													
Artworks	100	37.50%	1	-	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	37.50%	107	-	-	-	-	-	-	-	-	-	-
Air Conditioning - Split systems	10	37.50%	30	-	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	37.50%	3	-	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	37.50%	20	-	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	37.50%	311	-	-	-	-	-	-	-	-	-	-
Carpet	8	37.50%	366	-	-	-	-	-	-	-	-	-	-
CCTV - Cameras	4	37.50%	85	-	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	37.50%	1	-	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	37.50%	2	-	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	37.50%	2	-	-	-	-	-	-	-	-	-	-
Décor Assets	10	37.50%	12	-	-	-	-	-	-	-	-	-	-
Door closers	10	37.50%	13	-	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	37.50%	24	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	37.50%	11	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	37.50%	112	-	-	-	-	-	-	-	-	-	-
Fire extinguishers	15	37.50%	18	-	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	37.50%	63	-	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	37.50%	31	-	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	37.50%	62	-	-	-	-	-	-	-	-	-	-

5.7 Low Cost & Low Value Pool Forecast – Financial Year 21-30

LOW COST & LOW VALUE POOL FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 21 2044 / 45	Year 22 2045 / 46	Year 23 2046 / 47	Year 24 2047 / 48	Year 25 2048 / 49	Year 26 2049 / 50	Year 27 2050 / 51	Year 28 2051 / 52	Year 29 2052 / 53	Year 30 2053 / 54
Division 40 - Plant & Equipment													
Fixed barbecues	10	37.50%	9	-	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	37.50%	2	-	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	37.50%	1	-	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	37.50%	4	-	-	-	-	-	-	-	-	-	-
Floating timber	15	37.50%	47	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	37.50%	65	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	37.50%	17	-	-	-	-	-	-	-	-	-	-
Gates - Motors	10	37.50%	4	-	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	37.50%	5	-	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	37.50%	14	-	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	37.50%	6	-	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	37.50%	4	-	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	37.50%	5	-	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	37.50%	3	-	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	37.50%	2,977	89	56	35	21	14	8	5	3	2	2
Lights - Fittings	5	37.50%	108	-	-	-	-	-	-	-	-	-	-
Master Antenna Television Assets	10	37.50%	149	-	-	-	-	-	-	-	-	-	-
Outdoor floor carpet (including artificial grass and matting)	5	37.50%	7	-	-	-	-	-	-	-	-	-	-
Rugs	7	37.50%	46	-	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	37.50%	6	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	37.50%	10	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	37.50%	98	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	37.50%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	37.50%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	37.50%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	37.50%	2	-	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	37.50%	24	-	-	-	-	-	-	-	-	-	-
Television sets	8	37.50%	3	-	-	-	-	-	-	-	-	-	-
Ventilation fans	20	37.50%	324	-	-	-	-	-	-	-	-	-	-
Water pumps - Multi-storey	5	37.50%	29	-	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	37.50%	146	-	-	-	-	-	-	-	-	-	-
2. Low Cost & Low Value Pool Total			20,854	97	61	38	23	16	9	6	3	2	2
			Opening Value	2044 / 45	2045 / 46	2046 / 47	2047 / 48	2048 / 49	2049 / 50	2050 / 51	2051 / 52	2052 / 53	2053 / 54

5.8 Low Cost & Low Value Pool Forecast – Financial Year 31-41

LOW COST & LOW VALUE POOL FORECAST				Depreciation Allowance (\$)										
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 31 2054 / 55	Year 32 2055 / 56	Year 33 2056 / 57	Year 34 2057 / 58	Year 35 2058 / 59	Year 36 2059 / 60	Year 37 2060 / 61	Year 38 2061 / 62	Year 39 2062 / 63	Year 40 2063 / 64	Year 41 2064 / 65
Division 40 - Plant & Equipment														
Air Conditioning - Packaged A/C Units	15	37.50%	4,701	-	-	-	-	-	-	-	-	-	-	-
Carpet	8	37.50%	451	-	-	-	-	-	-	-	-	-	-	-
Ceiling fans	5	37.50%	448	-	-	-	-	-	-	-	-	-	-	-
Cook tops	12	37.50%	585	-	-	-	-	-	-	-	-	-	-	-
Dishwashers	8	37.50%	1,499	-	-	-	-	-	-	-	-	-	-	-
Door closers	10	37.50%	215	-	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	37.50%	280	-	-	-	-	-	-	-	-	-	-	-
Exhaust fans	10	37.50%	146	-	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	37.50%	198	-	-	-	-	-	-	-	-	-	-	-
Hot water systems - Electric or Gas	12	37.50%	1,527	-	-	-	-	-	-	-	-	-	-	-
Intercom system assets	10	37.50%	369	-	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	37.50%	665	-	-	-	-	-	-	-	-	-	-	-
Ovens	12	37.50%	1,699	-	-	-	-	-	-	-	-	-	-	-
Range hoods	12	37.50%	569	-	-	-	-	-	-	-	-	-	-	-
Vinyl	10	37.50%	2,101	-	-	-	-	-	-	-	-	-	-	-
Common Property Assets														
Artworks	100	37.50%	1	-	-	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	37.50%	107	-	-	-	-	-	-	-	-	-	-	-
Air Conditioning - Split systems	10	37.50%	30	-	-	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	37.50%	3	-	-	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	37.50%	20	-	-	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	37.50%	311	-	-	-	-	-	-	-	-	-	-	-
Carpet	8	37.50%	366	-	-	-	-	-	-	-	-	-	-	-
CCTV - Cameras	4	37.50%	85	-	-	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	37.50%	1	-	-	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	37.50%	2	-	-	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	37.50%	2	-	-	-	-	-	-	-	-	-	-	-
Décor Assets	10	37.50%	12	-	-	-	-	-	-	-	-	-	-	-
Door closers	10	37.50%	13	-	-	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	37.50%	24	-	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	37.50%	11	-	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	37.50%	112	-	-	-	-	-	-	-	-	-	-	-
Fire extinguishers	15	37.50%	18	-	-	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	37.50%	63	-	-	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	37.50%	31	-	-	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	37.50%	62	-	-	-	-	-	-	-	-	-	-	-

5.8 Low Cost & Low Value Pool Forecast – Financial Year 31-41

LOW COST & LOW VALUE POOL FORECAST				Depreciation Allowance (\$)										
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 31 2054 / 55	Year 32 2055 / 56	Year 33 2056 / 57	Year 34 2057 / 58	Year 35 2058 / 59	Year 36 2059 / 60	Year 37 2060 / 61	Year 38 2061 / 62	Year 39 2062 / 63	Year 40 2063 / 64	Year 41 2064 / 65
Division 40 - Plant & Equipment														
Fixed barbecues	10	37.50%	9	-	-	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	37.50%	2	-	-	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	37.50%	1	-	-	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	37.50%	4	-	-	-	-	-	-	-	-	-	-	-
Floating timber	15	37.50%	47	-	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	37.50%	65	-	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	37.50%	17	-	-	-	-	-	-	-	-	-	-	-
Gates - Motors	10	37.50%	4	-	-	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	37.50%	5	-	-	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	37.50%	14	-	-	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	37.50%	6	-	-	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	37.50%	4	-	-	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	37.50%	5	-	-	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	37.50%	3	-	-	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	37.50%	2,977	1	1	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	37.50%	108	-	-	-	-	-	-	-	-	-	-	-
Master Antenna Television Assets	10	37.50%	149	-	-	-	-	-	-	-	-	-	-	-
Outdoor floor carpet (including artificial grass and matting)	5	37.50%	7	-	-	-	-	-	-	-	-	-	-	-
Rugs	7	37.50%	46	-	-	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	37.50%	6	-	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	37.50%	10	-	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	37.50%	98	-	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	37.50%	4	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	37.50%	4	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	37.50%	4	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	37.50%	2	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	37.50%	24	-	-	-	-	-	-	-	-	-	-	-
Television sets	8	37.50%	3	-	-	-	-	-	-	-	-	-	-	-
Ventilation fans	20	37.50%	324	-	-	-	-	-	-	-	-	-	-	-
Water pumps - Multi-storey	5	37.50%	29	-	-	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	37.50%	146	-	-	-	-	-	-	-	-	-	-	-
2. Low Cost & Low Value Pool Total			20,854	1	1	-	-	-	-	-	-	-	-	-
			Opening Value	2054 / 55	2055 / 56	2056 / 57	2057 / 58	2058 / 59	2059 / 60	2060 / 61	2061 / 62	2062 / 63	2063 / 64	2064 / 65

6 PRIME COST METHOD

Section 6 of this report outlines in detail the relevant depreciation entitlements available if the prime cost method was adopted. The Division 40 'Plant & Equipment' assets and the Division 43 'Capital Allowances' are shown. The low cost and low value pooling schedules are not shown as this only available if the diminishing value method is adopted.

6.1 Prime Cost Method Forecast – Financial Year 1-10

PRIME COST METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 1 2024 / 25	Year 2 2025 / 26	Year 3 2026 / 27	Year 4 2027 / 28	Year 5 2028 / 29	Year 6 2029 / 30	Year 7 2030 / 31	Year 8 2031 / 32	Year 9 2032 / 33	Year 10 2033 / 34
Division 40 - Plant & Equipment													
Air Conditioning - Packaged A/C Units	15	6.67%	4,701	93	313	313	313	313	313	313	313	313	313
Carpet	8	12.50%	451	16	56	56	56	56	56	56	56	43	-
Ceiling fans	5	20.00%	448	26	89	89	89	89	66	-	-	-	-
Cook tops	12	8.33%	585	14	48	48	48	48	48	48	48	48	48
Dishwashers	8	12.50%	1,499	55	187	187	187	187	187	187	187	135	-
Door closers	10	10.00%	215	6	21	21	21	21	21	21	21	21	21
EWIS - Speakers	12	8.33%	280	6	23	23	23	23	23	23	23	23	23
Exhaust fans	10	10.00%	146	4	14	14	14	14	14	14	14	14	14
Fire alarms - Smoke	6	16.67%	198	9	33	33	33	33	33	24	-	-	-
Hot water systems - Electric or Gas	12	8.33%	1,527	38	127	127	127	127	127	127	127	127	127
Intercom system assets	10	10.00%	369	11	36	36	36	36	36	36	36	36	36
Lights - Fittings	5	20.00%	665	39	133	133	133	133	94	-	-	-	-
Ovens	12	8.33%	1,699	42	141	141	141	141	141	141	141	141	141
Range hoods	12	8.33%	569	14	47	47	47	47	47	47	47	47	47
Vinyl	10	10.00%	2,101	62	210	210	210	210	210	210	210	210	210
Common Property Assets													
Artworks	100	1.00%	1	1	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	14.29%	107	4	15	15	15	15	15	15	13	-	-
Air Conditioning - Split systems	10	10.00%	30	30	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	20.00%	3	3	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	10.00%	20	20	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	2.86%	311	2	8	8	8	8	8	8	8	8	8
Carpet	8	12.50%	366	13	45	45	45	45	45	45	45	38	-
CCTV - Cameras	4	25.00%	85	85	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	25.00%	1	1	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	25.00%	2	2	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	20.00%	2	2	-	-	-	-	-	-	-	-	-
Décor Assets	10	10.00%	12	12	-	-	-	-	-	-	-	-	-
Door closers	10	10.00%	13	13	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	6.67%	24	24	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	8.33%	11	11	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	16.67%	112	5	18	18	18	18	18	17	-	-	-
Fire extinguishers	15	6.67%	18	18	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	10.00%	63	63	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	8.33%	31	31	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	4.00%	62	62	-	-	-	-	-	-	-	-	-

6.1 Prime Cost Method Forecast – Financial Year 1-10

PRIME COST METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
				2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34
Division 40 - Plant & Equipment													
Fixed barbecues	10	10.00%	9	9	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	10.00%	2	2	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	10.00%	1	1	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	6.67%	4	4	-	-	-	-	-	-	-	-	-
Floating timber	15	6.67%	47	47	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	7.50%	65	65	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	20.00%	17	17	-	-	-	-	-	-	-	-	-
Gates - Motors	10	10.00%	4	4	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	20.00%	5	5	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	10.00%	14	14	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	10.00%	6	6	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	20.00%	4	4	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	20.00%	5	5	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	20.00%	3	3	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	3.33%	2,977	29	99	99	99	99	99	99	99	99	99
Lights - Fittings	5	20.00%	108	6	21	21	21	21	18	-	-	-	-
Master Antenna Television Assets	10	10.00%	149	4	14	14	14	14	14	14	14	14	14
Outdoor floor carpet (including artificial grass and matting)	5	20.00%	7	7	-	-	-	-	-	-	-	-	-
Rugs	7	14.29%	46	46	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	6.67%	6	6	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	10.00%	10	10	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	4.00%	98	98	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	10.00%	4	4	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	10.00%	4	4	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	14.29%	4	4	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	10.00%	2	2	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	6.67%	24	24	-	-	-	-	-	-	-	-	-
Television sets	8	12.50%	3	3	-	-	-	-	-	-	-	-	-
Ventilation fans	20	5.00%	324	4	16	16	16	16	16	16	16	16	16
Water pumps - Multi-storey	5	20.00%	29	29	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	10.00%	146	4	14	14	14	14	14	14	14	14	14

6.1 Prime Cost Method Forecast – Financial Year 1-10

PRIME COST METHOD FORECAST													
				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 1 2024 / 25	Year 2 2025 / 26	Year 3 2026 / 27	Year 4 2027 / 28	Year 5 2028 / 29	Year 6 2029 / 30	Year 7 2030 / 31	Year 8 2031 / 32	Year 9 2032 / 33	Year 10 2033 / 34
Division 40 - Plant & Equipment													
1. Division 40 - Total			20,854	1,307	1,728	1,728	1,728	1,728	1,663	1,475	1,432	1,347	1,131
2. Division 43 - Capital Works - Circa. - 2025			380,801	2,843	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520
3. TOTAL Depreciation			401,655	4,150	11,248	11,248	11,248	11,248	11,183	10,995	10,952	10,867	10,651
			Opening Value	2024 / 25	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34

6.2 Prime Cost Method Forecast – Financial Year 11-20

PRIME COST METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 11 2034 / 35	Year 12 2035 / 36	Year 13 2036 / 37	Year 14 2037 / 38	Year 15 2038 / 39	Year 16 2039 / 40	Year 17 2040 / 41	Year 18 2041 / 42	Year 19 2042 / 43	Year 20 2043 / 44
Division 40 - Plant & Equipment													
Air Conditioning - Packaged A/C Units	15	6.67%	4,701	313	313	313	313	313	226	-	-	-	-
Carpet	8	12.50%	451	-	-	-	-	-	-	-	-	-	-
Ceiling fans	5	20.00%	448	-	-	-	-	-	-	-	-	-	-
Cook tops	12	8.33%	585	48	48	43	-	-	-	-	-	-	-
Dishwashers	8	12.50%	1,499	-	-	-	-	-	-	-	-	-	-
Door closers	10	10.00%	215	20	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	8.33%	280	23	23	21	-	-	-	-	-	-	-
Exhaust fans	10	10.00%	146	14	2	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	16.67%	198	-	-	-	-	-	-	-	-	-	-
Hot water systems - Electric or Gas	12	8.33%	1,527	127	127	92	-	-	-	-	-	-	-
Intercom system assets	10	10.00%	369	34	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	20.00%	665	-	-	-	-	-	-	-	-	-	-
Ovens	12	8.33%	1,699	141	141	106	-	-	-	-	-	-	-
Range hoods	12	8.33%	569	47	47	38	-	-	-	-	-	-	-
Vinyl	10	10.00%	2,101	149	-	-	-	-	-	-	-	-	-
Common Property Assets													
Artworks	100	1.00%	1	-	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	14.29%	107	-	-	-	-	-	-	-	-	-	-
Air Conditioning - Split systems	10	10.00%	30	-	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	20.00%	3	-	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	10.00%	20	-	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	2.86%	311	8	8	8	8	8	8	8	8	8	8
Carpet	8	12.50%	366	-	-	-	-	-	-	-	-	-	-
CCTV - Cameras	4	25.00%	85	-	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	25.00%	1	-	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	25.00%	2	-	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	20.00%	2	-	-	-	-	-	-	-	-	-	-
Décor Assets	10	10.00%	12	-	-	-	-	-	-	-	-	-	-
Door closers	10	10.00%	13	-	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	6.67%	24	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	8.33%	11	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	16.67%	112	-	-	-	-	-	-	-	-	-	-
Fire extinguishers	15	6.67%	18	-	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	10.00%	63	-	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	8.33%	31	-	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	4.00%	62	-	-	-	-	-	-	-	-	-	-

6.2 Prime Cost Method Forecast – Financial Year 11-20

PRIME COST METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 11 2034 / 35	Year 12 2035 / 36	Year 13 2036 / 37	Year 14 2037 / 38	Year 15 2038 / 39	Year 16 2039 / 40	Year 17 2040 / 41	Year 18 2041 / 42	Year 19 2042 / 43	Year 20 2043 / 44
Division 40 - Plant & Equipment													
Fixed barbecues	10	10.00%	9	-	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	10.00%	2	-	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	10.00%	1	-	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	6.67%	4	-	-	-	-	-	-	-	-	-	-
Floating timber	15	6.67%	47	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	7.50%	65	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	20.00%	17	-	-	-	-	-	-	-	-	-	-
Gates - Motors	10	10.00%	4	-	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	20.00%	5	-	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	10.00%	14	-	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	10.00%	6	-	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	20.00%	4	-	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	20.00%	5	-	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	20.00%	3	-	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	3.33%	2,977	99	99	99	99	99	99	99	99	99	99
Lights - Fittings	5	20.00%	108	-	-	-	-	-	-	-	-	-	-
Master Antenna Television Assets	10	10.00%	149	14	5	-	-	-	-	-	-	-	-
Outdoor floor carpet (including artificial grass and matting)	5	20.00%	7	-	-	-	-	-	-	-	-	-	-
Rugs	7	14.29%	46	-	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	6.67%	6	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	10.00%	10	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	4.00%	98	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	10.00%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	10.00%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	14.29%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	10.00%	2	-	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	6.67%	24	-	-	-	-	-	-	-	-	-	-
Television sets	8	12.50%	3	-	-	-	-	-	-	-	-	-	-
Ventilation fans	20	5.00%	324	16	16	16	16	16	16	16	16	16	16
Water pumps - Multi-storey	5	20.00%	29	-	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	10.00%	146	14	2	-	-	-	-	-	-	-	-

6.2 Prime Cost Method Forecast – Financial Year 11-20

PRIME COST METHOD FORECAST													
				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 11 2034 / 35	Year 12 2035 / 36	Year 13 2036 / 37	Year 14 2037 / 38	Year 15 2038 / 39	Year 16 2039 / 40	Year 17 2040 / 41	Year 18 2041 / 42	Year 19 2042 / 43	Year 20 2043 / 44
Division 40 - Plant & Equipment													
1. Division 40 - Total			20,854	1,067	831	736	436	436	349	123	123	123	123
2. Division 43 - Capital Works - Circa. - 2025			380,801	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520
3. TOTAL Depreciation			401,655	10,587	10,351	10,256	9,956	9,956	9,869	9,643	9,643	9,643	9,643
			Opening Value	2034 / 35	2035 / 36	2036 / 37	2037 / 38	2038 / 39	2039 / 40	2040 / 41	2041 / 42	2042 / 43	2043 / 44

6.3 Prime Cost Method Forecast – Financial Year 21-30

PRIME COST METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 21 2044 / 45	Year 22 2045 / 46	Year 23 2046 / 47	Year 24 2047 / 48	Year 25 2048 / 49	Year 26 2049 / 50	Year 27 2050 / 51	Year 28 2051 / 52	Year 29 2052 / 53	Year 30 2053 / 54
Division 40 - Plant & Equipment													
Air Conditioning - Packaged A/C Units	15	6.67%	4,701	-	-	-	-	-	-	-	-	-	-
Carpet	8	12.50%	451	-	-	-	-	-	-	-	-	-	-
Ceiling fans	5	20.00%	448	-	-	-	-	-	-	-	-	-	-
Cook tops	12	8.33%	585	-	-	-	-	-	-	-	-	-	-
Dishwashers	8	12.50%	1,499	-	-	-	-	-	-	-	-	-	-
Door closers	10	10.00%	215	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	8.33%	280	-	-	-	-	-	-	-	-	-	-
Exhaust fans	10	10.00%	146	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	16.67%	198	-	-	-	-	-	-	-	-	-	-
Hot water systems - Electric or Gas	12	8.33%	1,527	-	-	-	-	-	-	-	-	-	-
Intercom system assets	10	10.00%	369	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	20.00%	665	-	-	-	-	-	-	-	-	-	-
Ovens	12	8.33%	1,699	-	-	-	-	-	-	-	-	-	-
Range hoods	12	8.33%	569	-	-	-	-	-	-	-	-	-	-
Vinyl	10	10.00%	2,101	-	-	-	-	-	-	-	-	-	-
Common Property Assets													
Artworks	100	1.00%	1	-	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	14.29%	107	-	-	-	-	-	-	-	-	-	-
Air Conditioning - Split systems	10	10.00%	30	-	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	20.00%	3	-	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	10.00%	20	-	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	2.86%	311	8	8	8	8	8	8	8	8	8	8
Carpet	8	12.50%	366	-	-	-	-	-	-	-	-	-	-
CCTV - Cameras	4	25.00%	85	-	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	25.00%	1	-	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	25.00%	2	-	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	20.00%	2	-	-	-	-	-	-	-	-	-	-
Décor Assets	10	10.00%	12	-	-	-	-	-	-	-	-	-	-
Door closers	10	10.00%	13	-	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	6.67%	24	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	8.33%	11	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	16.67%	112	-	-	-	-	-	-	-	-	-	-
Fire extinguishers	15	6.67%	18	-	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	10.00%	63	-	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	8.33%	31	-	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	4.00%	62	-	-	-	-	-	-	-	-	-	-

6.3 Prime Cost Method Forecast – Financial Year 21-30

PRIME COST METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 21 2044 / 45	Year 22 2045 / 46	Year 23 2046 / 47	Year 24 2047 / 48	Year 25 2048 / 49	Year 26 2049 / 50	Year 27 2050 / 51	Year 28 2051 / 52	Year 29 2052 / 53	Year 30 2053 / 54
Division 40 - Plant & Equipment													
Fixed barbecues	10	10.00%	9	-	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	10.00%	2	-	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	10.00%	1	-	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	6.67%	4	-	-	-	-	-	-	-	-	-	-
Floating timber	15	6.67%	47	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	7.50%	65	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	20.00%	17	-	-	-	-	-	-	-	-	-	-
Gates - Motors	10	10.00%	4	-	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	20.00%	5	-	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	10.00%	14	-	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	10.00%	6	-	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	20.00%	4	-	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	20.00%	5	-	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	20.00%	3	-	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	3.33%	2,977	99	99	99	99	99	99	99	99	99	99
Lights - Fittings	5	20.00%	108	-	-	-	-	-	-	-	-	-	-
Master Antenna Television Assets	10	10.00%	149	-	-	-	-	-	-	-	-	-	-
Outdoor floor carpet (including artificial grass and matting)	5	20.00%	7	-	-	-	-	-	-	-	-	-	-
Rugs	7	14.29%	46	-	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	6.67%	6	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	10.00%	10	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	4.00%	98	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	10.00%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	10.00%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	14.29%	4	-	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	10.00%	2	-	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	6.67%	24	-	-	-	-	-	-	-	-	-	-
Television sets	8	12.50%	3	-	-	-	-	-	-	-	-	-	-
Ventilation fans	20	5.00%	324	16	-	-	-	-	-	-	-	-	-
Water pumps - Multi-storey	5	20.00%	29	-	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	10.00%	146	-	-	-	-	-	-	-	-	-	-

6.3 Prime Cost Method Forecast – Financial Year 21-30

PRIME COST METHOD FORECAST				Depreciation Allowance (\$)									
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 21 2044 / 45	Year 22 2045 / 46	Year 23 2046 / 47	Year 24 2047 / 48	Year 25 2048 / 49	Year 26 2049 / 50	Year 27 2050 / 51	Year 28 2051 / 52	Year 29 2052 / 53	Year 30 2053 / 54
Division 40 - Plant & Equipment													
1. Division 40 - Total			20,854	123	107	107	107	107	107	107	107	107	107
2. Division 43 - Capital Works - Circa. - 2025			380,801	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520
3. TOTAL Depreciation			401,655	9,643	9,627	9,627	9,627	9,627	9,627	9,627	9,627	9,627	9,627
			Opening Value	2044 / 45	2045 / 46	2046 / 47	2047 / 48	2048 / 49	2049 / 50	2050 / 51	2051 / 52	2052 / 53	2053 / 54

6.4 Prime Cost Method Forecast – Financial Year 31-41

PRIME COST METHOD FORECAST				Depreciation Allowance (\$)										
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 31 2054 / 55	Year 32 2055 / 56	Year 33 2056 / 57	Year 34 2057 / 58	Year 35 2058 / 59	Year 36 2059 / 60	Year 37 2060 / 61	Year 38 2061 / 62	Year 39 2062 / 63	Year 40 2063 / 64	Year 41 2064 / 65
Division 40 - Plant & Equipment														
Air Conditioning - Packaged A/C Units	15	6.67%	4,701	-	-	-	-	-	-	-	-	-	-	-
Carpet	8	12.50%	451	-	-	-	-	-	-	-	-	-	-	-
Ceiling fans	5	20.00%	448	-	-	-	-	-	-	-	-	-	-	-
Cook tops	12	8.33%	585	-	-	-	-	-	-	-	-	-	-	-
Dishwashers	8	12.50%	1,499	-	-	-	-	-	-	-	-	-	-	-
Door closers	10	10.00%	215	-	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	8.33%	280	-	-	-	-	-	-	-	-	-	-	-
Exhaust fans	10	10.00%	146	-	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	16.67%	198	-	-	-	-	-	-	-	-	-	-	-
Hot water systems - Electric or Gas	12	8.33%	1,527	-	-	-	-	-	-	-	-	-	-	-
Intercom system assets	10	10.00%	369	-	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	20.00%	665	-	-	-	-	-	-	-	-	-	-	-
Ovens	12	8.33%	1,699	-	-	-	-	-	-	-	-	-	-	-
Range hoods	12	8.33%	569	-	-	-	-	-	-	-	-	-	-	-
Vinyl	10	10.00%	2,101	-	-	-	-	-	-	-	-	-	-	-
Common Property Assets														
Artworks	100	1.00%	1	-	-	-	-	-	-	-	-	-	-	-
Access control systems - Readers - Proximity	7	14.29%	107	-	-	-	-	-	-	-	-	-	-	-
Air Conditioning - Split systems	10	10.00%	30	-	-	-	-	-	-	-	-	-	-	-
Audio Visual Entertainment Assets	5	20.00%	3	-	-	-	-	-	-	-	-	-	-	-
Bathroom - Exhaust fans	10	10.00%	20	-	-	-	-	-	-	-	-	-	-	-
Building Maintenance Units	35	2.86%	311	8	8	8	8	8	8	29	-	-	-	-
Carpet	8	12.50%	366	-	-	-	-	-	-	-	-	-	-	-
CCTV - Cameras	4	25.00%	85	-	-	-	-	-	-	-	-	-	-	-
CCTV - Monitors	4	25.00%	1	-	-	-	-	-	-	-	-	-	-	-
CCTV - Recorders - Digital	4	25.00%	2	-	-	-	-	-	-	-	-	-	-	-
Carpet Blowers - 28/05/2025	5	20.00%	2	-	-	-	-	-	-	-	-	-	-	-
Décor Assets	10	10.00%	12	-	-	-	-	-	-	-	-	-	-	-
Door closers	10	10.00%	13	-	-	-	-	-	-	-	-	-	-	-
Door control and motor drive system	15	6.67%	24	-	-	-	-	-	-	-	-	-	-	-
EWIS - Speakers	12	8.33%	11	-	-	-	-	-	-	-	-	-	-	-
Fire alarms - Smoke	6	16.67%	112	-	-	-	-	-	-	-	-	-	-	-
Fire extinguishers	15	6.67%	18	-	-	-	-	-	-	-	-	-	-	-
Fire hose reels, hoses and nozzles	10	10.00%	63	-	-	-	-	-	-	-	-	-	-	-
Fire indicator panels	12	8.33%	31	-	-	-	-	-	-	-	-	-	-	-
Fire pumps (including diesel and electric)	25	4.00%	62	-	-	-	-	-	-	-	-	-	-	-

6.4 Prime Cost Method Forecast – Financial Year 31-41

PRIME COST METHOD FORECAST				Depreciation Allowance (\$)										
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 31 2054 / 55	Year 32 2055 / 56	Year 33 2056 / 57	Year 34 2057 / 58	Year 35 2058 / 59	Year 36 2059 / 60	Year 37 2060 / 61	Year 38 2061 / 62	Year 39 2062 / 63	Year 40 2063 / 64	Year 41 2064 / 65
Division 40 - Plant & Equipment														
Fixed barbecues	10	10.00%	9	-	-	-	-	-	-	-	-	-	-	-
Fixed spa - Chlorinators	10	10.00%	2	-	-	-	-	-	-	-	-	-	-	-
Fixed spa - Filtration assets (including pumps)	10	10.00%	1	-	-	-	-	-	-	-	-	-	-	-
Fixed spa - Heaters (electric or gas)	15	6.67%	4	-	-	-	-	-	-	-	-	-	-	-
Floating timber	15	6.67%	47	-	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding	13	7.50%	65	-	-	-	-	-	-	-	-	-	-	-
Furniture, freestanding - Outdoor	5	20.00%	17	-	-	-	-	-	-	-	-	-	-	-
Gates - Motors	10	10.00%	4	-	-	-	-	-	-	-	-	-	-	-
Gym assets - Cardiovascular	5	20.00%	5	-	-	-	-	-	-	-	-	-	-	-
Gym assets - Resistance	10	10.00%	14	-	-	-	-	-	-	-	-	-	-	-
Hand dryers, electrical	10	10.00%	6	-	-	-	-	-	-	-	-	-	-	-
Irrigation system - Control Panel	5	20.00%	4	-	-	-	-	-	-	-	-	-	-	-
Irrigation system - Pump	5	20.00%	5	-	-	-	-	-	-	-	-	-	-	-
Irrigation system - Timing Device	5	20.00%	3	-	-	-	-	-	-	-	-	-	-	-
Lifts (including hydraulic and traction lifts)	30	3.33%	2,977	77	-	-	-	-	-	-	-	-	-	-
Lights - Fittings	5	20.00%	108	-	-	-	-	-	-	-	-	-	-	-
Master Antenna Television Assets	10	10.00%	149	-	-	-	-	-	-	-	-	-	-	-
Outdoor floor carpet (including artificial grass and matting)	5	20.00%	7	-	-	-	-	-	-	-	-	-	-	-
Rugs	7	14.29%	46	-	-	-	-	-	-	-	-	-	-	-
Sauna heating assets	15	6.67%	6	-	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - A C variable speed drives	10	10.00%	10	-	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Pressurisation and extraction fans	25	4.00%	98	-	-	-	-	-	-	-	-	-	-	-
Stair pressurisation - Sensors	10	10.00%	4	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Chlorinators	10	10.00%	4	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Cleaning assets	7	14.29%	4	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Filtration assets (including pumps)	10	10.00%	2	-	-	-	-	-	-	-	-	-	-	-
Swimming pool - Heaters - Electric or Gas	15	6.67%	24	-	-	-	-	-	-	-	-	-	-	-
Television sets	8	12.50%	3	-	-	-	-	-	-	-	-	-	-	-
Ventilation fans	20	5.00%	324	-	-	-	-	-	-	-	-	-	-	-
Water pumps - Multi-storey	5	20.00%	29	-	-	-	-	-	-	-	-	-	-	-
Window shutters, automatic - Motors	10	10.00%	146	-	-	-	-	-	-	-	-	-	-	-

6.4 Prime Cost Method Forecast – Financial Year 31-41

PRIME COST METHOD FORECAST				Depreciation Allowance (\$)										
	Effective Life (years)	Depreciation Rate	Opening Value (\$)	Year 31 2054 / 55	Year 32 2055 / 56	Year 33 2056 / 57	Year 34 2057 / 58	Year 35 2058 / 59	Year 36 2059 / 60	Year 37 2060 / 61	Year 38 2061 / 62	Year 39 2062 / 63	Year 40 2063 / 64	Year 41 2064 / 65
Division 40 - Plant & Equipment														
1. Division 40 - Total			20,854	85	8	8	8	8	8	29	-	-	-	-
2. Division 43 - Capital Works - Circa. - 2025			380,801	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	9,520	6,678
3. TOTAL Depreciation			401,655	9,605	9,528	9,528	9,528	9,528	9,528	9,549	9,520	9,520	9,520	6,678
			Opening Value	2054 / 55	2055 / 56	2056 / 57	2057 / 58	2058 / 59	2059 / 60	2060 / 61	2061 / 62	2062 / 63	2063 / 64	2064 / 65

7 DISCLAIMER

Gleeson Quantity Surveyors 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, relying on or using this report.

The contents of this report should be treated as advice on construction costs and the like, and not as legal, accounting or taxation advice. We recommend that the client consults with their advisers before relying on the information provided.