

Depreciation As per Companies Act

| Block | Nature of Assets | Single Shift | | Doudle Shift | | Triple Shift | |
|-------|--|--------------|---------|--------------|-------|--------------|--------|
| | | WDV | SLM | WDV | SLM | WDV | SLM |
| | | | | | | | |
| 1 | Buildings | 5.00% | 1.63% | | | | |
| | | | | | | | |
| 2 | Factory Buildings | 10.00% | 3.34% | | | | |
| | | | | | | | |
| 3 | Purely Temporary Erection such as Wooden Structures | 100.00% | 100.00% | | | | |
| | | | | | | | |
| 4 | Furnitures & Fixtures | 18.10% | 6.33% | | | | |
| | | | | | | | |
| 5 | Plant & Machinery (Excluding pts.6, 7,8,9,10,) | 13.91% | 4.75% | 20.87% | 7.42% | 27.82% | 10.34% |
| | | | | | | | |
| 6 | Continous process plants | 15.33% | 5.28% | | | | |
| | | | | | | | |
| 7 | Motor Cars, Motor cycles, scooters & other mopeds | 25.89% | 9.50% | | | | |
| | | | | | | | |
| 8 | Motor buses and Motor lorries other than those used in business of running | 30.00% | 11.31% | | | | |
| | | | | | | | |
| 9 | Motor buses and Motor lorries used in business of running them on hire. | 40.00% | 16.21% | | | | |
| | | | | | | | |
| 10 | Data processing machines including computers | 40.00% | 16.21% | | | | |