

**Depreciation rate on assets
as per schedule II of Companies Act 013**

Useful life years	Depreciation rate	
	SLM %	WDV %
1	95.00	95.00
2	47.50	77.64
3	31.67	63.16
4	23.75	52.71
5	19.00	45.07
6	15.83	39.30
7	13.57	34.82
8	11.88	31.23
9	10.56	28.31
10	9.50	25.89
11	8.64	23.84
12	7.92	22.09
13	7.31	20.58
14	6.79	19.26
15	6.33	18.10
16	5.94	17.69
17	5.59	16.16
18	5.28	15.33
19	5.00	14.59
20	4.75	13.91
21	4.52	13.29
22	4.32	12.73
23	4.13	12.21
24	3.96	11.74
25	3.80	11.29
26	3.65	10.88
27	3.52	10.50
28	3.39	10.15
29	3.28	9.81
30	3.17	9.50
31	3.06	9.21
32	2.97	8.94
33	2.88	8.68
34	2.79	8.43
35	2.71	8.20
36	2.64	7.99
37	2.57	7.78

38	2.50	7.58
39	2.44	7.39
40	2.38	7.22
41	2.32	7.05
42	2.26	6.88
43	2.21	6.73
44	2.16	6.58
45	2.11	6.44
46	2.07	6.31
47	2.02	6.18
48	1.98	6.05
49	1.94	5.93
50	1.90	5.82
51	1.86	5.71
52	1.83	5.59
53	1.79	5.50
54	1.76	5.40
55	1.73	5.30
56	1.70	5.21
57	1.67	5.12
58	1.64	5.03
59	1.61	4.95
60	1.58	4.87