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I. tca seinapmoc rep sa traHC noitaicerpD / 3102 tca seinapmoc rep sa noitaicerpD eht si woleB.alumrof noitaicerpD eht gnisu sdohtem MLS eht dna VDW eht rednu setar noitaicerpD eht detaluclac ew. erofrehT .tnenopxe na stneserper teraC sa nwonk ^ lobmys ehT001 x) 563 / dne-raey laicnanif lilit desahcrup tessa fo etad MORF SYAD FO REBMUN (X)) Tessa Fo Efil LufeSu Gniniamer / I ( ^ ) Tessa Fo TSOC / Tessa Fo Eulav parcs (-1 (= etar noitaicerpD atar-orp001 x)) Tessa Fo Efil LufeSu ed n³Aicacirbaf al ne adazilitu airaniuqam y atnalP )g( %71.3 %05.9so±Āa 03saĀrebut eyulcni euq auga ed n³Aicubirtsid ed atnalp %71.3 %05.9so±Āa 03n³Aicubirtsid y otneimanecamla ed atnalp sag %17.2 %02.8so±Āa 53acirtc@Āle n³Aicubirtsid ed atnalp %23.4 %37.21so±Āa 22acil³Āe aĀgrene ed n³Aicareneg ed atnalp %83.2 %22.7so±Āa 04der al ed sovitca sorto y selbac .n³Āisimsnart ed saenĀI %83.2 %22.7so±Āa 04raelcun aĀgrene ed n³Aicareneg ed atnalp %83.2 %22.7so±Āa 04SODANIBMOC OCIC / SAG / SAG ED AICNETOP ED AICNETOP ED NĀICARENEG ED ATNALP. n³Āicautca al ed rotca ed asaT saserpme sal n³ĀĀges elbisula adiv al ed azelarutaN al ed azelarutaN al ed azelarutan al ed n³Aicubirtsid y n³Āisimsnart. n³Aicareneg ne adazilitu airaniuqam y saniuqĀM jf( %88.11 %32.13so±Āa 8sreggoL. %88.11 %32.13so±Āa 8.cte ,azebac al ed seuqnat ,n³Aicarofrep ed satneimarreh ,selitĀtrop saredlaC jonerreT erboS( opmac ed senoicarepO %71.3 %05.9so±Āa 03GIR n³Aicarofrep %71.3 %05.9so±Āa 03senlepiP %08.3 %92.11lodanoicaler opiuqe y otneimanecamla ed seuqnat %08.3 %92.11so±Āa 52acimAuqortep atnalp %08.3 %92.11so±Āa 52senoicalatsni e otneimasecorp ed atnalp ,sozop odneyulcni( sag y oel³Artep ed sovitca %08.3 %92.11so±Āa 52seirenfermisvdw Ā Ā ĀĀetar. serotca ed saserpme sal n³ĀĀges omsirubsuadiv al ed azelarutaN ĀDSENI sag y oel³Artep ed n³Aicanifer y n³Aiccudorp. n³Aicarolpxe al ne adazilitu airaniuqam y atnalp )e( %82.5 %33.51so±Āa 81setilĀĀtaS %82.5 %33.51so±Āa 81ocitpĀ ERBIF y selbac ,soterdU" moceleT % .serotca ed asat al ed sa±Āapmoc sal n³ĀĀges elbisula adiv al ed lit³Ā adiv al ed azelarutaN ĀDSENI senoicacinumocelst sal ne adazilitu airaniuqam y atnalp id( %88.11 %32.13so±Āa 8 ĀDSENI atreiba n³Āicidnuf ed aĀrenim al ne asu es euq arretĀI al ed liv³Ām airaniuqam al. n³Āicautca al ed rotca ed asat al. saserpme sal n³ĀĀges omsirubsuadiv al ed erutaNseirrauq y sanim ne adazilitu airaniuqam y atnalP )c( %05.9 %88.52so±Āa 01 ĀDSENI sonroH NOICAICERPETCA NOICAICERPETCA SATELPMOC ROP EDSed ELBACIFILITU OTNEIMANOICATSE ED ed ozram ed 13 IE. 4102 ed lirba ed 1 led sĀĀpsed o ne sodarpmoc sovitca sol arap elbacilpa se 3102 saserpme ed yeL al n³ĀĀges n³AicaicerpD al. n³Aicanimile ed sodarepse sotsoc sol ricuded ed sĀĀpsed lit³Ā adiv us ed niF le ne ovitca nu renetbo arap renetbo arepse n³Āicazinagro anu euq daditnac al sE. aserpme al ed etrap rop ovitca led nagnetbo es euq narepse es euq seralimis o n³Aiccudorp ed sedadinu ed orem³Ān le jb( o aserpme al rop odazilitu aes ovitca nu euq arepse es lauc le erbos opmeit ed odoĀrep le ja( ovitca nu ed lit³Ā adiv al ja( aes aY .laudiser rolav us sonem ovitca nu ed otsoC le se tiSqaF saserpme ed yeL al n³ĀĀges aicneicnoc al. n³AicaicerpD ed asat al ed datim al ramalcer odeup onu ,saĀd 081 ed sonem etnarud osu ne nĀĀtse sovitca sol is Y .oreicnanif o±Āa led lanif la ovitca led sorbil ed rolav le ne aluclac es n³AicaicerpD ed asat al ,o±Āa re1 le ne ,olpmeje rop .ovitca led n³Aiccuder ed odlas le ne n³AicaicerpD ed asat al somarboC ,odotĀĀm etse ojaB .VI %76.13 %61.36so±Āa 3sadarbmoſla on sareterraC %00.91 %70.54so±Āa 5CCR ed satnitsid ,sadarbmoſla sareterraC %05.9 %88.52so±Āa 01CCR ,setnatse sol ed lit³Ā adiv al ed dadiruges ed asat al ed azelarutaN ĀDSENI sonimaC .cte ,esodnjĀjetroc. a-Ānopiacse al arap sopiuqE %71.3 %05.9so±Āa 03sliM gniliM %71.3 %05.999so±Āa 03onroh odicocer ed %71.3 %05.9so±Āa 03TIP OJABOS %83.2 %22.7so±Āa 04ollor ed rednirG %83.2 %22.7so±Āa 04 ĀDSENI( erboC ed retimS %83.2 %22.7so±Āa 04 ĀDSENI n³AicaniclaC al arap sopiuqE %83.2 %22.7so±Āa 04 ĀDSENI anibrut %83.2 %22.7so±Āa 04 ĀDSENI rotsejid ed n³ĀiceS %83.2 %22.7so±Āa 04 ĀDSENI atixuab ed adneliom y n³Aicarutirt ed n³ĀiceS %83.2 %22.7so±Āa 04 ĀDSENI lateemlsvidw ed allo ed aenĀL. n³AicaicerpD rotca ed afirat saserpme n³ĀĀges agufĀrubsuadiv al ed azelarutaN %08.3 %92.11so±Āa 52ocisĀb oneĀĀko ed onroh ed roditrevmoc %57.4 %19.31so±Āa 02oreca ed atnalp ne n³Aicanimal ed onloM %57.4 %19.31SOĀĀ 02NEBOH EKOC %57.4 %19.31so±Āa 02onroh tsalB %57.4 %19.31so±Āa 02tnalP ed ed ocifĀcepse opit nu ed n³AicaicerpD al araP. %5 nu ne aredisnoc es eĵavlas / laudiser ed rolav ed rolav IE. 22-1202 lacsiF o±Āa le arap n³AicaicerpD ed daditnac al raluclac ereuiq see see the above depreciation chart as per companies act.Motor car depreciation rate as per companies act is 31.23% under WDV & 11.88% under SLM.The useful life of software as per Companies Act 2013 is 3 years. Therefore, the software depreciation rate as per Companies act is 63.16% under WDV & 31.67% under SLM.The treatment of car is the same as Motor cars under Motor vehicles. The useful life of laptop given under schedule II of Companies Act 2013 is 3 years.Useful life of asset= 3 yearsStep 3: Finding Depreciation rateSubstituting the values in the depreciation formula we getDepreciation rate= (1-(500/10000)^(1/3)) X 100=0.63159 x 100=63.16%Depreciation rate for laptop is 63.16%Now, that we know the depreciation rate we can calculate the depreciation amount during the useful life of the asset (laptop)Step 4: Depreciation schedule as per Companies Act during the useful life of asset (laptop)YearOpening WDVDepreciationClosing WDV11000010000 X 63.16%= 631610000-6316=3684236843684 X 63.16%=2326.813684-2326.81=1357.1931357.191357.19 X 63.16%=857.201357.19-857.20=500Example 2: Asset Purchased before 1st April 2014. Suppose XYZ Ltd purchased a building on 1st April 2000 for Rs 100,000. If the residual value is different for your company, enter only the number without percentage(%) sign.(4) Useful Life of assetRefer to the Depreciation Chart as per companies act, 2013 given in this article for the asset that you have purchased.(5) Selecting the Depreciation method.SLM- If you select SLM, the Depreciation amount is calculated as per SLM formula and chart is generated.WDV- If you select WDV, the Depreciation amount is calculated as per WDV formula and chart is generated.Depreciation Rate as per Companies Act For AY 2020-21Schedule 2 of the Companies Act 2013 only provides useful life of assets tangible in nature. A business cannot charge extra shift depreciation in respect of such assets.6. Residual value of an asset must not More than 5% of the original cost of asset.7. The depreciation rate according to Annex II of the Law of Companies, 2013 applies to the assets purchased in or after April 1, 2014. Also reading of depreciation according to the law of companies, 1956.Business can choose Any of the following method of depreciation calculation according to the law of companies. (1) Next line meter (SLM) is one of the most simplest for calculating depreciation according to the law of companies. If you have any questions, you can publish them in the comments section and we will respond as soon as possible. possible.

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