

| Assets   | Method of Depreciation | Rate   |
|--|------------------------|--------|
| Plant & Machinery  | Straight Line Method   | 10.34% |
| Computers excluding Laptops                              | Straight Line Method   | 25.00% |
| Motor Vehicles   | Straight Line Method   | 19.00% |
| Cellphones and Photocopiers                              | Straight Line Method   | 31.67% |
| Air-conditioning Equipment used in manufacturing process | Straight Line Method   | 10.34% |
| Electrical Fittings                                      | Straight Line Method   | 10.34% |