

Reduction Rate of Depreciable Asset Value

Reduction rate of asset value

| Account | Period from accident until evacuation order is lifted | | | | |
|--|---|-----------|-----------|-----------|-----------|
| | 24 months | 36 months | 48 months | 60 months | 72 months |
| Buildings | 26% | 39% | 51% | 64% | 100% |
| Equipment attached to buildings | 39% | 55% | 66% | 74% | 100% |
| Structures | 37% | 50% | 60% | 68% | 100% |
| Machinery and equipment | 59% | 76% | 100% | 100% | 100% |
| Motor vehicles and transport equipment | 69% | 88% | 100% | 100% | 100% |
| Tools, furniture and fixtures | 62% | 79% | 100% | 100% | 100% |

* The reduction rate of asset value for the number of months not shown above will be calculated by adding the ratio of months less than a year to the number of years elapsed.

Example: Equipment attached to buildings, two years and six months

Calculated by adding the difference between the rates for 36 and 24 months multiplied by the ratio of six months divided by 12 months to the reduction rate of asset value for 24 months.

$$39\% + (55\% - 39\%) \times \frac{6}{12} = 47\%$$