

# DIGITAL ASSET & SOFTWARE CAPITALIZATION STATEMENT

Intangible Asset Accounts Template

|                      |       |                          |       |
|----------------------|-------|--------------------------|-------|
| <b>Company Name:</b> | _____ | <b>Reporting Period:</b> | _____ |
| <b>Prepared By:</b>  | _____ | <b>Date Prepared:</b>    | _____ |
| <b>Reviewed By:</b>  | _____ | <b>Status:</b>           | _____ |

## 1. INTERNALLY DEVELOPED SOFTWARE CAPITALIZATION

| Project / Asset Name                       | Development Stage | Capitalization Date | Internal Labor Cost | External Consultant Cost | Total Capitalized |
|--|-------------------|---------------------|---------------------|--------------------------|-------------------|
|  |                   |                     |                     |                          |                   |
|  |                   |                     |                     |                          |                   |
|  |                   |                     |                     |                          |                   |
| <b>Total Internally Developed Software</b> |                   |                     |                     |                          |                   |

## 2. ACQUIRED DIGITAL ASSETS & PROPRIETARY SOFTWARE

| Asset Description / License Type | Acquisition Date | Useful Life (Years) | Purchase Cost | Directly Attributable Costs | Total Cost Basis |
|----------------------------------|------------------|---------------------|---------------|-----------------------------|------------------|
|                                  |                  |                     |               |                             |                  |
|                                  |                  |                     |               |                             |                  |
|                                  |                  |                     |               |                             |                  |
| <b>Total Acquired Assets</b>     |                  |                     |               |                             |                  |

## 3. CUMULATIVE AMORTIZATION & CARRYING VALUE SUMMARY

| Asset Classification               | Gross Capitalized Cost | Prior Accum. Amortization | Current Period Amort. | Impairment | Net Book Value |
|------------------------------------|------------------------|---------------------------|-----------------------|------------|----------------|
| Internally Developed Software      |                        |                           |                       |            |                |
| Acquired Digital Assets & Licenses |                        |                           |                       |            |                |
| <b>Total Intangible Assets</b>     |                        |                           |                       |            |                |

## 4. NOTES & CAPITALIZATION CRITERIA COMPLIANCE

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\_\_\_\_\_  
Prepared By (Finance/Accounting)  
Date:

\_\_\_\_\_  
Approved By (CFO/Controller)  
Date: