

## Appendix I

### a) Properties

Description	Useful life (years)					Minimum amount to capitalize
	Foundation	Walls and floors	Ceilings	Fixed installations	Infrastructure	
Buildings susceptible to corrosion	40	20	20	10	10	USD 13,000
Buildings	50	30	30	10	20	
Sale centers susceptible to corrosion	35	15	10	10	10	
Sales centers	45	20	20	10	15	
Plant susceptible to corrosion	35	15	10	10	10	
Plant	45	20	20	10	15	
Leasehold improvement and adaptations to buildings and premises in which the Entity is the lessee	Depends on the lease term					N/A

**Erosion:** It is the gradual destruction of properties due to external agents as water, wind or snow.

### b) Manufacturing Equipment

Category	Useful life	Type of assets	Minimum amount to capitalize
Trays and pallets	3	Distribution Trays	USD 5,000
	5	Plastic pallets and dollies for trays transfer.	
Pans	5	Strap, pan, roller, tray, saucepan, lids.	
Auxiliary	5	Microwave Oven, electric oven, light sensor, level meter, configurator, ultraviolet light equipment, humidity sensor, moisture/humidity sensor, smoke detector, weight sensor, luminometer, heat calibrator, metal detector, codifier, scale, industrial scale, UPS system/electric backup, battery charging system, air conditioning and climates (mini-split).	

<b>Support</b>	12	Equipment of industrial ozone, industrial water purifier, cardboard compactor, chlorine dispenser, water treatment (ingredients), heat recovery, battery holder, pan rack, tyer, labeling machine, measurer, dispenser, variable frequency drive (AFD), packing machine, scoop lifter, tumbler, aerators, product aligner, accommodation devices, refrigeration and evaporation compressors, air compressor, pumps and blower (material handling), dust collector, flour recovery, heat exchanger, box closer, box erecting, decorator/seeds applicator, seasoning applicator, sugar tunnel, decoration equipment, dies, water treatment for boilers, dehumidifiers, air dryers, robots/cobus/articulated arms, automatic basket feeding systems, robotized stackers, robotized devices, fire protection infrastructure (sensors, alarms fire detectors, smoke detectors, etc.).
<b>Base</b>	15	Recycler, electric generator, power plant, transference switch, feeder, injection manifold, revolver head, freezing chamber, freezer, grease gun, baking cups placer, injector, pumps, oil collector/oil pan, spiral freezer, solids hydration machine (Rapid jet/Jet mix), syrup cooker, fructose equipment, ventilation and heating, industrial conditioning air/centralized conditioning air, dough maker (masa maker).

**c) Manufacturing equipment (...continued)**

Category	Useful life	Type of assets	Minimum amount to capitalize
<b>Main</b>	20	Collector, extraction hood, extractor fan, dough trough, proofer, pre-proofer, slicer, palletizer, dough pump, dough mixer, mixer, slurry mixer, divider, extruder, rounder, round table, depositor manifold, make up, molder, waterfall glazer, chocolate enrober, decoration unit, pan turner, water heater, pan stacker, pans warehouse, pan cleaners, trays washing machine, press for tortillas, electrical switchboards, boilers, bagging/packing tables, baggers, vertical/horizontal flow pack wrappers, box erectors, box fillers, tray loader, trays stacker, box sealers, box wrapping machines, pallet wrapping machines, sealer machine, fire protection infrastructure (tanks, pumping, piping, risers, valves, sprinklers, hose boxes).	<b>USD 5,000</b>
<b>Specialized</b>	25	Oven, corn degrainer, flour and grain hydration tanks, conveyors, sifters, tortilla oven, fryer, yeast moisturizer, rack cooler, tunnel cooler, picking tables, press, press machine, lathes machine, spiral cooler.	
<b>Sanitation</b>	5	Vacuum cleaner, grass clipper, pest control sprayer, pressure washer, slotting machine, shaping machine.	
<b>Autovent</b>	10	Autovent machine, vending machine, freezer vending machine, coffee vending machine.	
<b>Laboratory</b>	13	Gas analyzer, weighing machine, filters, microscope, balance, incubators, distiller, stirrer, analyzer.	
<b>Water Treat Plant</b>	12	Waste water treatment plant.	
<b>Forkl</b>	13	Lift truck, electric crane, electric tractor, forklift, forklift elevator, hydraulic lifting trolley platforms, articulated platform, Combustion Trawler, Tug Tractor.	
<b>Racks</b>	20	Structure of storage.	

<b>General</b>	<b>25</b>	Electric Transformer, Electrical Substation, Capacitors Bank, Storage Silos, Storage Tanks, Weighing Hopper, Piping, Magnetic Trap.	
<b>Rail ways</b>	<b>35</b>	Railway Infrastructure	

**d) Vehicles**

Category		Reference	Useful life (years)	Residual value (%)	Minimum amount to capitalize
<b>Cars</b>	Non-utility	Benefit executives	As per the employees' benefits policy	35	Non applicable
	Non-utility – Hybrid				
	Supervision	Sedan - Pickup	8	23	
<b>Distribution</b>	Small vehicles class 1 and 2	Fleet Nissan	12	17	
	Small vehicles class 1 and 2 electrics	V1, V2 y VK3	8	17	
	Chargers for electric vehicles	Electric chargers	17	0	
	Energy meters	Eolic energy meters	10	0	
	Medium vehicles and big class 3, 4 and 5	Vans	16	7	
	Supermarket Class 6	Flatbed truck	16	13	
	Motorcycle	Distribution	6	0	
<b>Haulage</b>	Trailer and semi-trailer		16	5	
	Tractor and truck		16	9	
	Dolly		16	0	
<b>Mechanical workshop</b>	Pressure tank and compressor		11	Non applicable	USD1,000
	Workshop equipment		11		
	Minor workshop equipment		5		
	Hydraulic ramp		11		
	Cabin and station		11		

**e) Coffee shop and restaurant equipment**

Category	Useful life (years)	Type of assets	Minimum amount to capitalize
<b>Furniture</b>	5	Tables, chairs, benches, armchairs, exhibitors of cake and bread, archivists, lockers, furniture for trays, baking and point of sale, coat racks, umbrellas, neon signs, counters, display modules, slicers, conventional ovens, work tables, bars for coffee, wood Islands, kitchen, display showcases tallies.	<b>USD 2,000</b>
<b>Auxiliary</b>	8	Heaters, electronic scale, mixers, stoves, grill, toaster, scales, air compressors, water dispensers, boards of control, water purifier.	
<b>Preserving equipment</b>	10	Coffee machines, furniture for coffee, refrigerators, freezing cabinets, freezers, camera freezing, mills and factory ice, mixers, air curtains, coolers.	
<b>Support</b>	13	Exhaust hood of baking, tables with sink, steel tub, washing dishes machine, auxiliary carts, aluminum work tables, forklifts, cabinet with sink, stationary tanks of gas, Totems.	
<b>Base</b>	18	Emergency plant, industrial ovens, cabinets of fermentation, security boxes, refrigeration chambers, bakery equipment, energy transformers.	

**f) Furniture and equipment**

Category	Useful life (Years)	Description	Minimum amount to capitalize
<b>Furniture</b>	<b>10</b>	Files and cabinets	<b>USD 2,000</b>
		Desks	
		Workstation Furniture	
		Photocopiers	
		Security box	
	<b>7</b>	Counting Coins and bill machines	<b>USD 15</b>
		Cash deposit systems	
	<b>15</b>	Solar Panels	
	<b>5</b>	Metal display racks	
	<b>2</b>	Wood and plastic display racks	

Furniture and equipment will be capitalized by item or group of items only if the related disbursement is equal or higher than the minimum amounts to capitalize described above.

**g) Computer equipment**

Category	Useful life (Years)	Description	Minimum amount to capitalize
Computer equipment	4	Computer equipment	Not applicable
		Handhelds	
		Tablets	USD 400 (*)
		Printers	Not applicable
		Software (interrelated to the hardware)	
		Telecommunication Equipment	
	6	Energy generator	USD 200
		Mobile Point of Sale	
		Fixed Point of Sale	

\* Tablets will be capitalized individually or in group only if their cost is equal to or greater than USD \$400. Additionally, the capitalized equipment must be subject to the periodical maintenance program.