

**TABLE OF ESTIMATED USEFUL LIFE OF
PROPERTY, PLANT AND EQUIPMENT**

Property, Plant and Equipment	Estimated Useful Life (in years)
• Land Improvements	
▪ Land Improvements	10
▪ Runways/taxiways	20
▪ Railways	40
▪ Electrification, Power and Energy Structures	10
• Buildings – those that are predominantly	
▪ Wood	10
▪ Mixed	20
▪ Concrete	30
• Leasehold Improvements (Note 1)	
▪ Land	10
▪ Building	
♦ Wood	10
♦ Mixed	20
♦ Concrete	30
• Office, Equipment, Furniture and Fixtures	
▪ Office Equipment	5
▪ Furniture and Fixtures	10
▪ IT Equipment - Hardware	5
▪ Library Books	5
• Machineries and Equipment	
▪ Machineries	10
▪ Agricultural, Fishery and Forestry	10
▪ Airport Equipment	10
▪ Communication Equipment	10
▪ Construction and Heavy Equipment	10
▪ Firefighting Equipment and Accessories	7
▪ Hospital Equipment	10
▪ Medical, Dental and Laboratory Equipment	10
▪ Military and Police Equipment	10

Property, Plant and Equipment	Estimated Useful Life (in years)
▪ Sports Equipment	10
▪ Technical and Scientific Equipment	10
▪ Other Machineries and Equipment	10
• Transportation Equipment	
▪ Motor Vehicles	7
▪ Trains	10
▪ Aircraft and Aircraft Ground Equipment	10
▪ Watercrafts	10
▪ Other Transportation Equipment	10
• Other Property, Plant and Equipment	5

Note 1 - The estimated useful life shall depend on the length of the lease. It shall be the period of the lease or the estimated useful life of the assets, as given, whichever is shorter.