

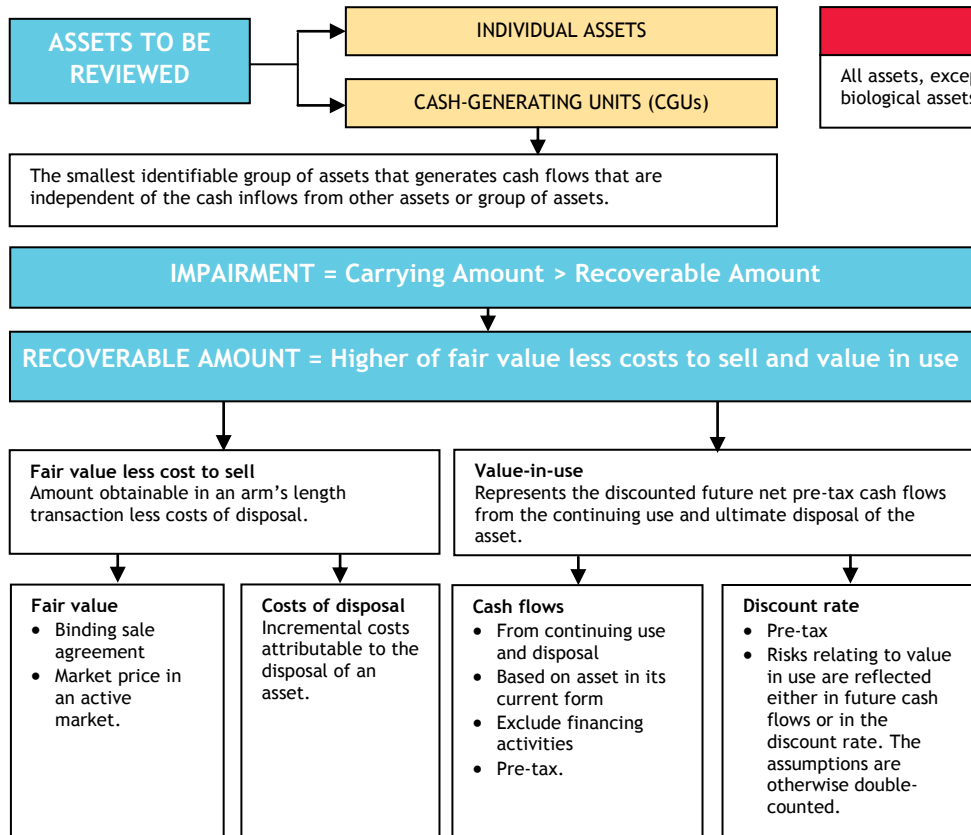
IFRS AT A GLANCE

IAS 36 *Impairment of Assets*



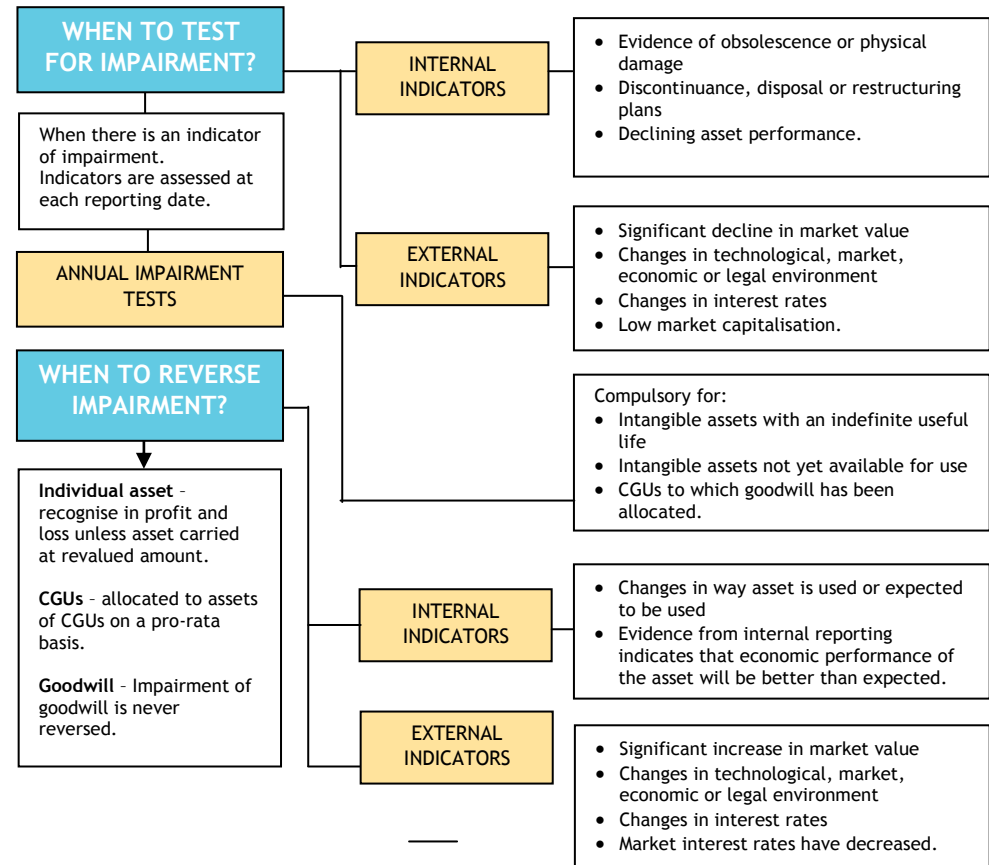
IAS 36 Impairment of Assets

Effective Date
Periods beginning on or after 31 March 2004



SCOPE

All assets, except: inventories, construction contracts, deferred tax assets, employee benefits, financial assets, investment property, biological assets, insurance contract assets, and assets held for sale.



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