

IFRS AT A GLANCE

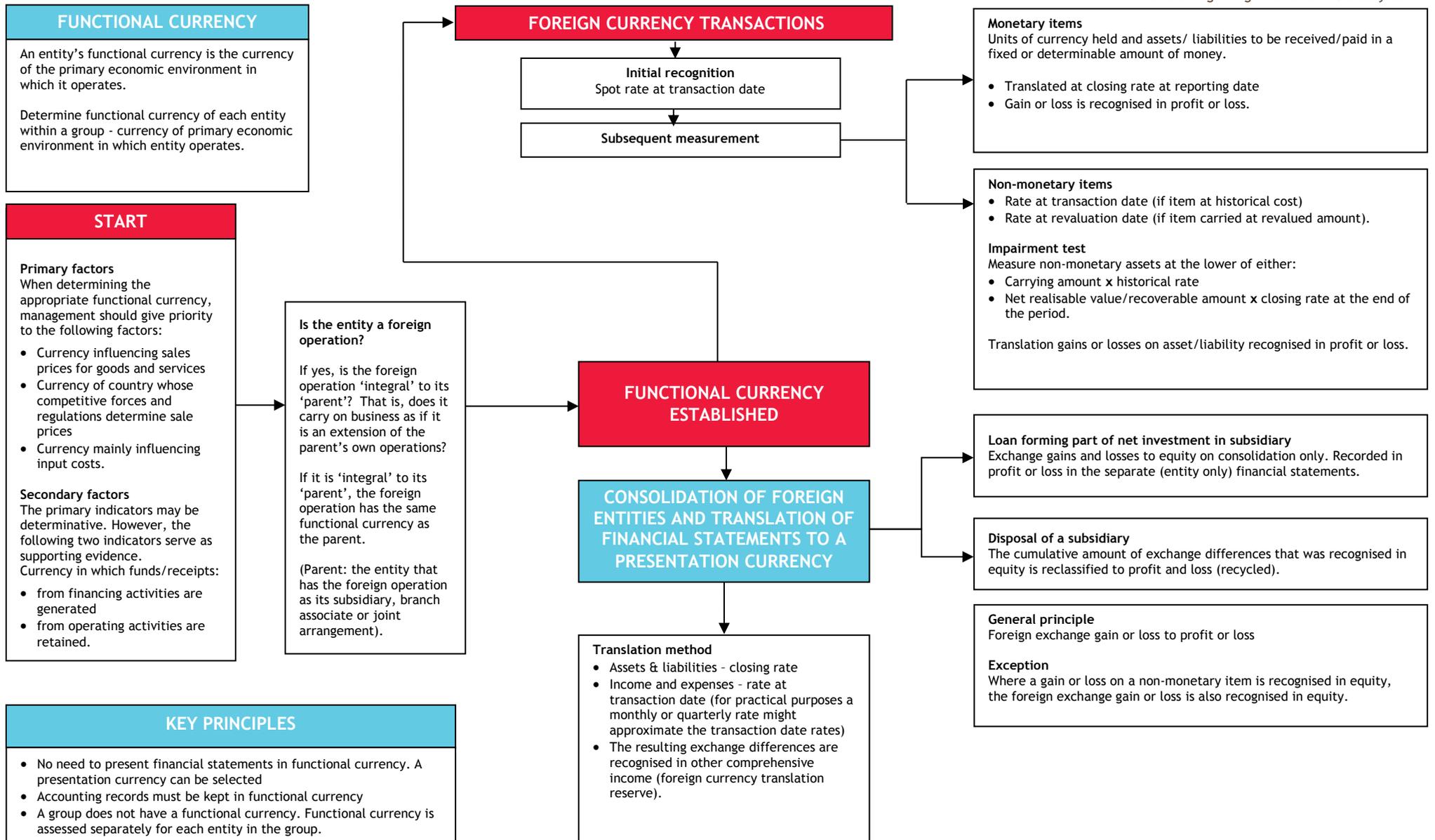
IAS 21 The Effects of Changes in Foreign Exchange Rates



IAS 21 *The Effects of Changes in Foreign Exchange Rates*

Effective Date

Periods beginning on or after 1 January 2005



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