

French GAAP, "PLAN COMPTABLE GENERAL", Art. 841-3

Standard system

TABLE OF PROVISIONS FOR IMPAIRMENT

SITUATIONS ET MOUVEMENTS (b)	A	B	C	D
	PROVISIONS FOR IMPAIRMENT AT THE BEGINNING OF THE FINANCIAL YEAR	INCREASES	DECREASES	PROVISIONS FOR IMPAIRMENT AT THE END OF THE FINANCIAL YEAR (c)
ASSETS (a)				
Intangible fixed assets	0	0	0	0
Tangible fixed assets	0	0	0	0
Inventory	0	0	0	0
Receivables	0	0	0	0
Financial fixed assets	0	0	0	0
TOTAL	0	0	0	0

(a) To be detailed if necessary.

(b) Entities subdivide columns as needed.

(c) The amount of provisions for impairment at the end of the financial year is calculated as follows: $A + B - C = D$.



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