

French GAAP, "PLAN COMPTABLE GENERAL", Art. 832-1

**TABLE OF PROVISIONS FOR IMPAIRMENT**

<b>POSITIONS AND MOVEMENTS (b)</b>	Provisions for impairment at the beginning of the financial year	Increases: provisions for the year	Decreases: reversals for the year	Provisions for impairment at the end of the financial year (c)
<b>HEADINGS (a)</b>				
Intangible fixed assets	0	0	0	0
Tangible fixed assets	0	0	0	0
Financial fixed assets	0	0	0	0
Inventory and work in progress	0	0	0	0
Receivables	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

- (a) To be developed, if necessary, following the same nomenclature as that of the fixed assets table.
- (b) The entity subdivides the columns as needed.
- (c) The amount of the provisions for impairment at the end of the financial year is the algebraic sum of the previous columns.



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