

French GAAP, « PLAN COMPTABLE GENERAL », Art. 743-1

Valuation of contributions

| Valuation of contributions | Book value | Fair value |
|---------------------------------------------------------------|-------------------|-------------------|
| Concept of control | | |
| Transactions involving entities under common control | | |
| <u>Direct transactions</u> | | |
| <u>Reverse transactions</u> | | |
| Transactions involving entities under separate control | | |
| <u>Reverse transactions</u> | | |
| <u>Direct transactions</u> | | |



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