

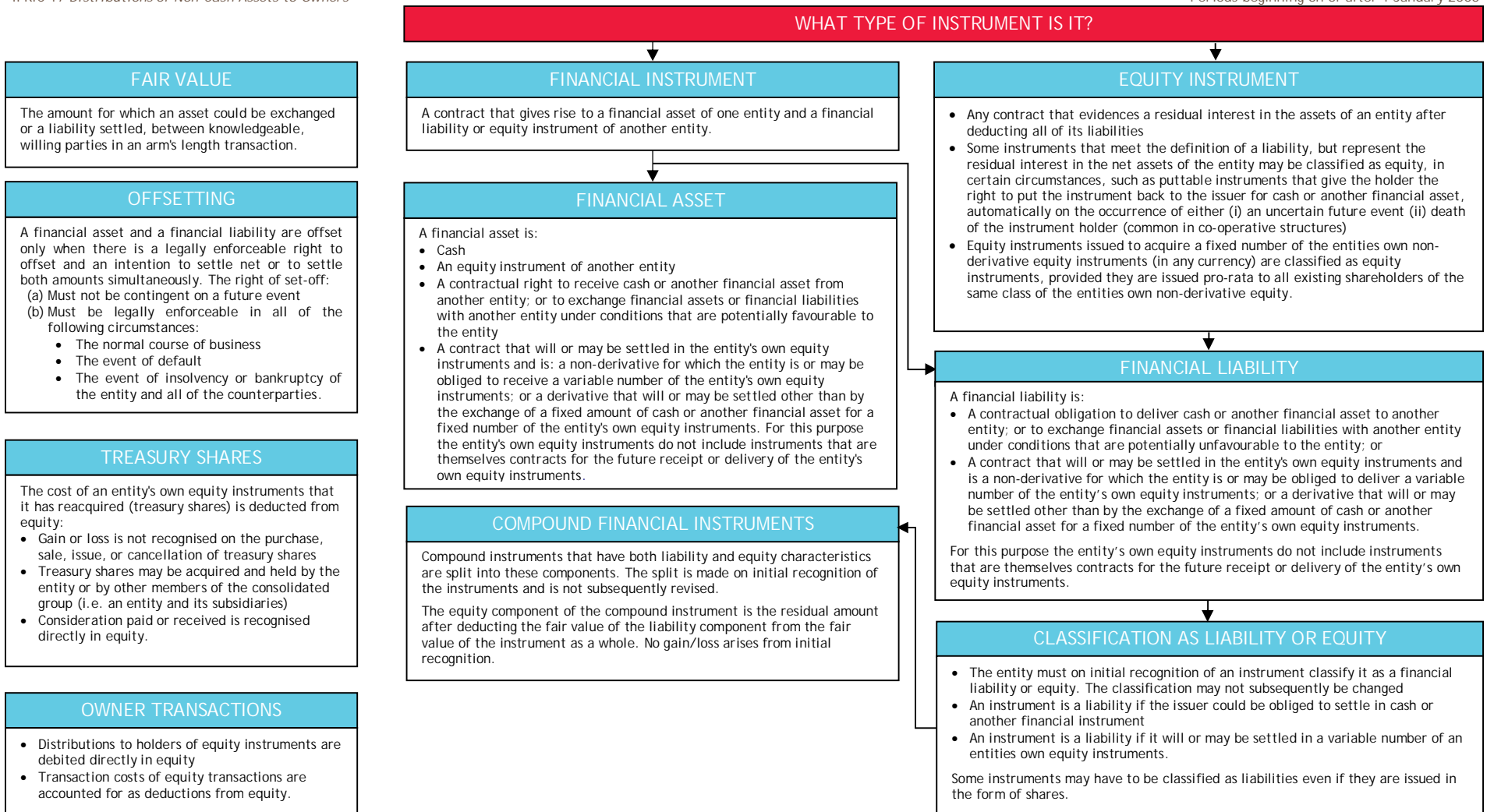
IFRS AT A GLANCE
IAS 32 *Financial Instruments:*
Presentation



IAS 32 *Financial Instruments: Presentation*

Also refer:
 IFRIC 2 *Members' Shares in Co-Operative Entities and Similar Instruments*
 IFRIC 17 *Distributions of Non-Cash Assets to Owners*

Effective Date
 Periods beginning on or after 1 January 2005



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