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IAS 39: Underlying Principles

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ABSTRACT

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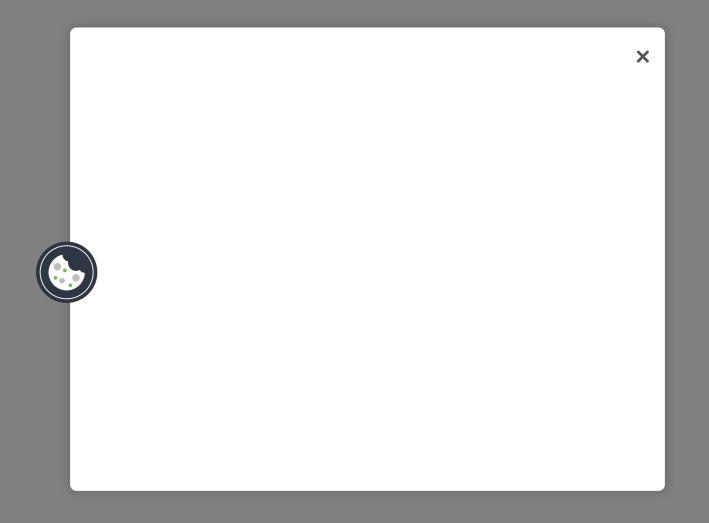
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Notes

1. The only exception is for derivatives that are linked to and must be settled by delivery of unquoted equity instruments whose fair value cannot be reliably determined (see IAS 39, para. 46(c)).





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