

S02.02-AS-03

Tangible assets

	EN	FR
A21100	Land	Terrains
A21300	Buildings and improvements	Constructions
A21500	Other tangible assets	Autres immobilisations corporelles
A21700	Plant, Machinery & Equipment	Installations, Matériel et Outillage industriels
A21900	Tangible assets under construction	Immobilisations corporelles en cours
STOT-A210	Tangible assets	Immobilisations corporelles
A29110	Land - Depreciation	Terrains - Amortissement
A29130	Buildings & improvements - Depreciation	Constructions - Amortissement
A29150	Other tangible assets - Depreciation	Autres immobilisations corporelles - Amortissement
A29170	Plant, Machinery & Equipment - Depreciation	Installations, Matériel et Outillage Industriels - Amortissement
A29911	Land - Impairment	Terrains - Réduction de valeur
A29913	Buildings & improvements - Impairment	Constructions - Réduction de valeur
A29915	Other tangible assets - Impairment	Autres immobilisations corporelles - Réduction de valeur
A29917	Plant, Machinery & Equipment - Impairment	Installations, Matériel et Outillage industriels - Réduction de valeur
STOT-A291	Tangible assets - Depreciation & Impairment	Immobilisations corporelles - Amort & Réduction de valeur
TOT-A210	Tangible assets - Net	Immobilisations corporelles - Net

Guidance applicable as from 2019:

IAS 16 Property, Plant and Equipment



Government grants and tax benefits



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II. Specific points

1. [Elimination of profits in tangible and intangible assets](#)
2. [Production shutdowns - Reporting treatment](#)