Document Generated: 2024-06-05

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## **ANNEX**

## INTERNATIONAL ACCOUNTING STANDARD IAS 18(REVISED 1993) Revenue DISCLOSURE

36. An enterprise discloses any contingent liabilities and contingent assets in accordance with IAS 37, provisions, contingent liabilities and contingent assets. Contingent liabilities and contingent assets may arise from items such as warranty costs, claims, penalties or possible losses.