**Tutorial IFRS 6**

EX1-Exploration costs for Company (X), one of the oil companies, were as follows :

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|  |  |
| --- | --- |
| **Well**  |  |

 | **Condition**  | **Costs** |
| 1 | Product | 4 |
| 2 | Product | 3 |
| 3 | Empty | 1 |
| 4 | Empty | 2 |
| Total |  | 10 |

**Required : The successful efforts method and The full cost method**