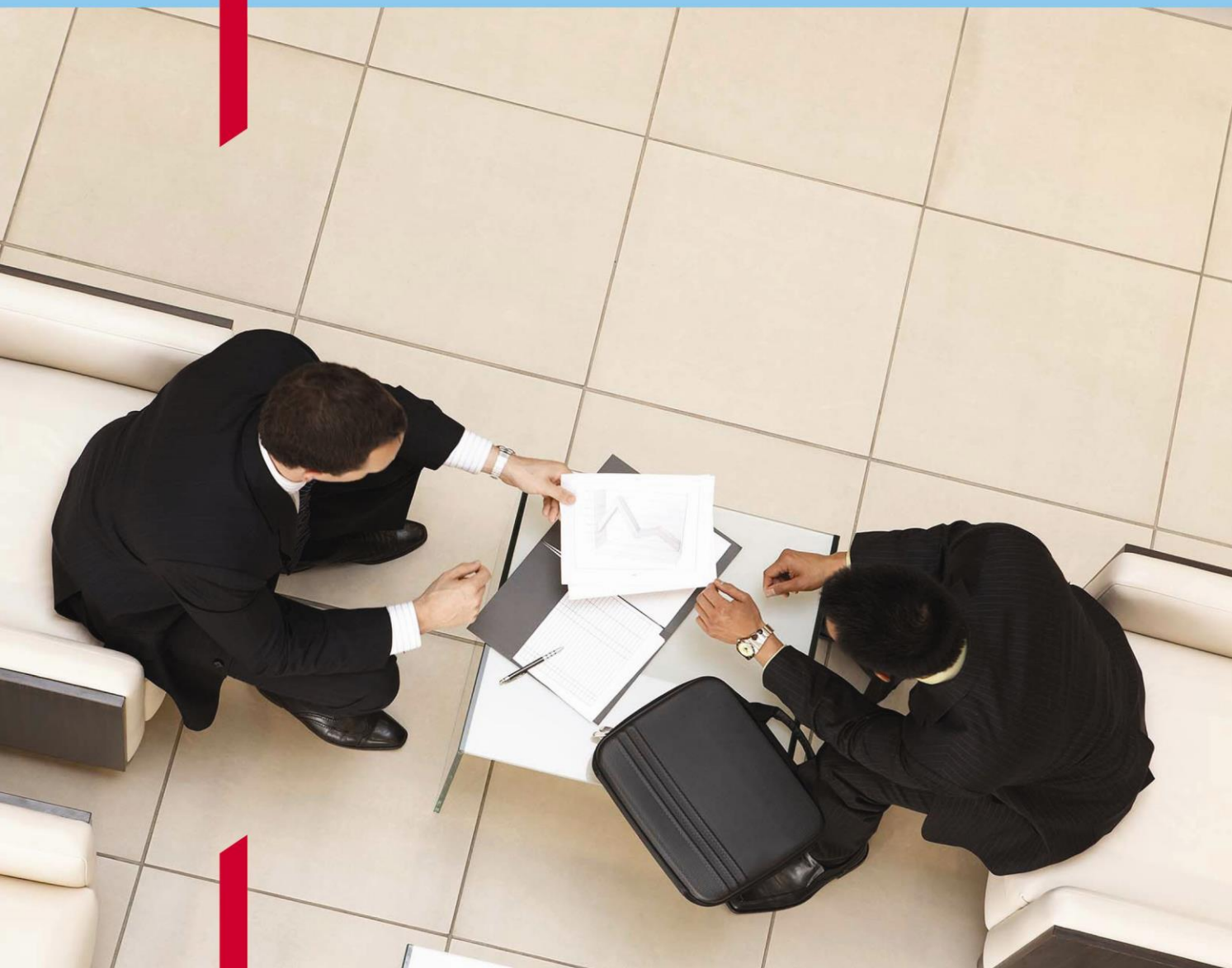


IFRS AT A GLANCE

IAS 19 *Employee Benefits*



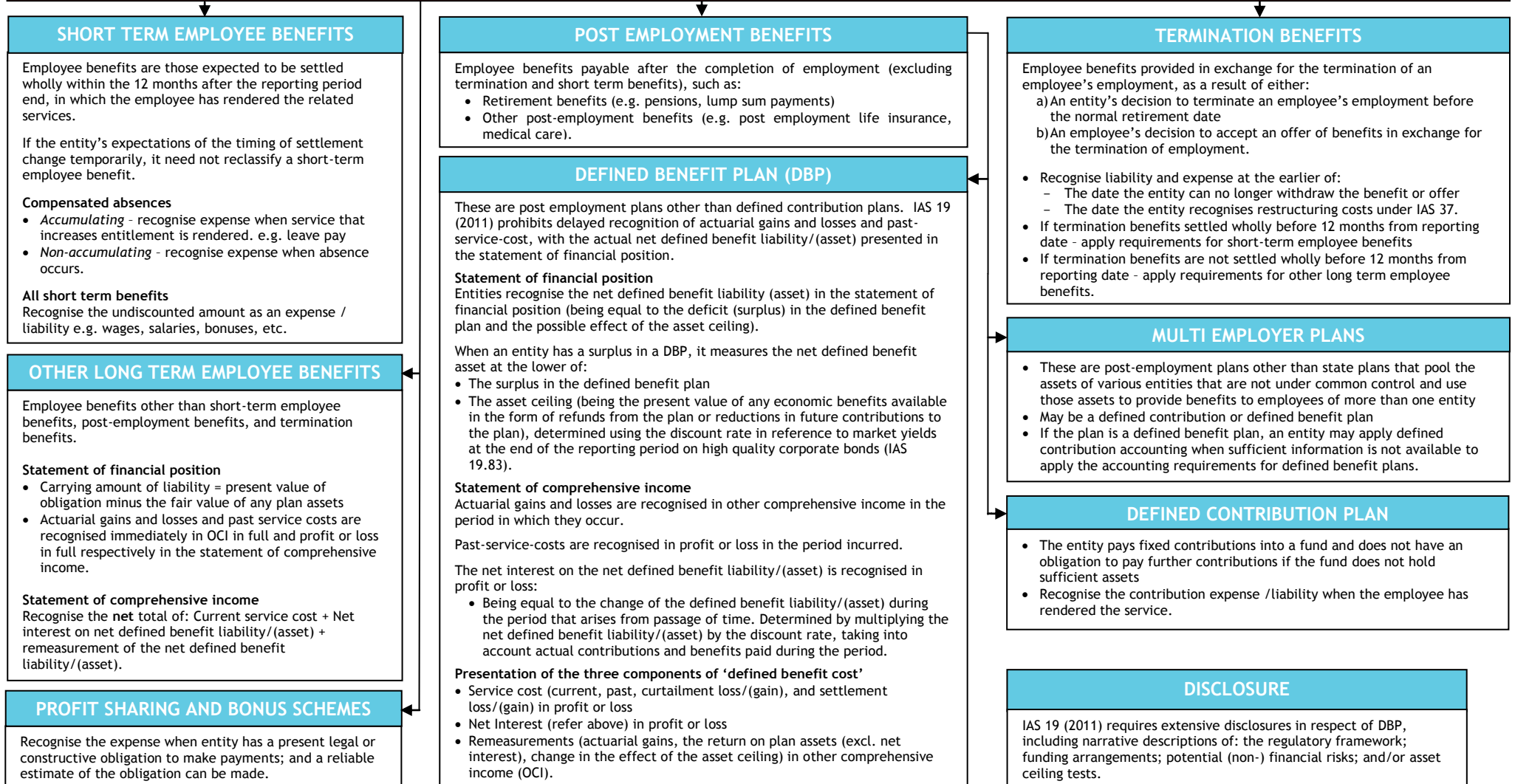
IAS 19 Employee Benefits

Also refer:
IFRIC 14 *The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction*

Effective Date
Periods beginning on or after 1 January 2013

SCOPE	DEFINITION
All employee benefits except IFRS 2 <i>Share-based Payment</i> .	Employee benefits are all forms of consideration given by an entity in exchange for services rendered or for the termination of employment.

EMPLOYEE BENEFITS



For further information about how BDO can assist you and your organisation, please get in touch with one of our key contacts listed below. Alternatively, please visit <http://www.bdointernational.com/Services/Audit/Pages/default.aspx> where you can find full lists of regional and country contacts.

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