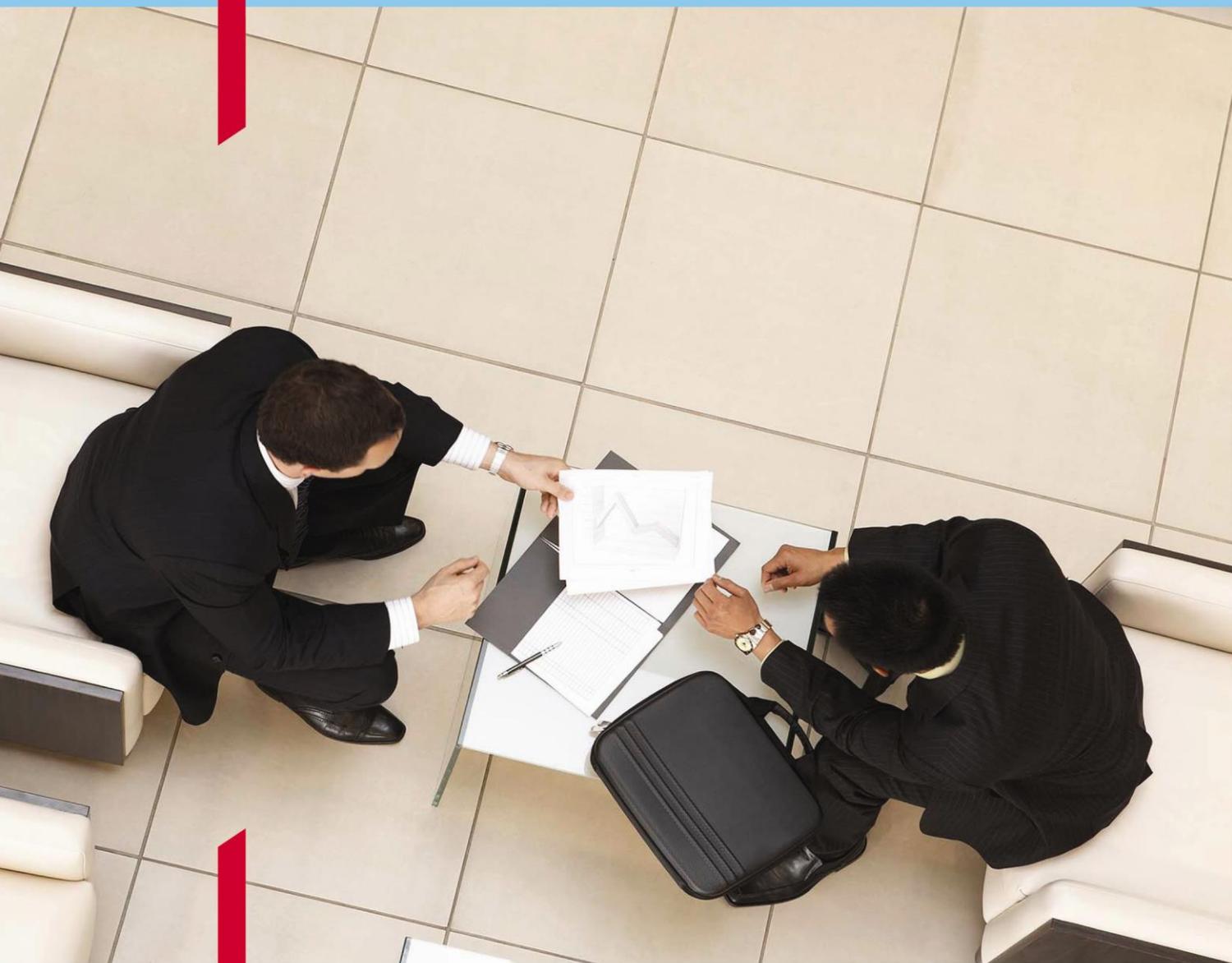


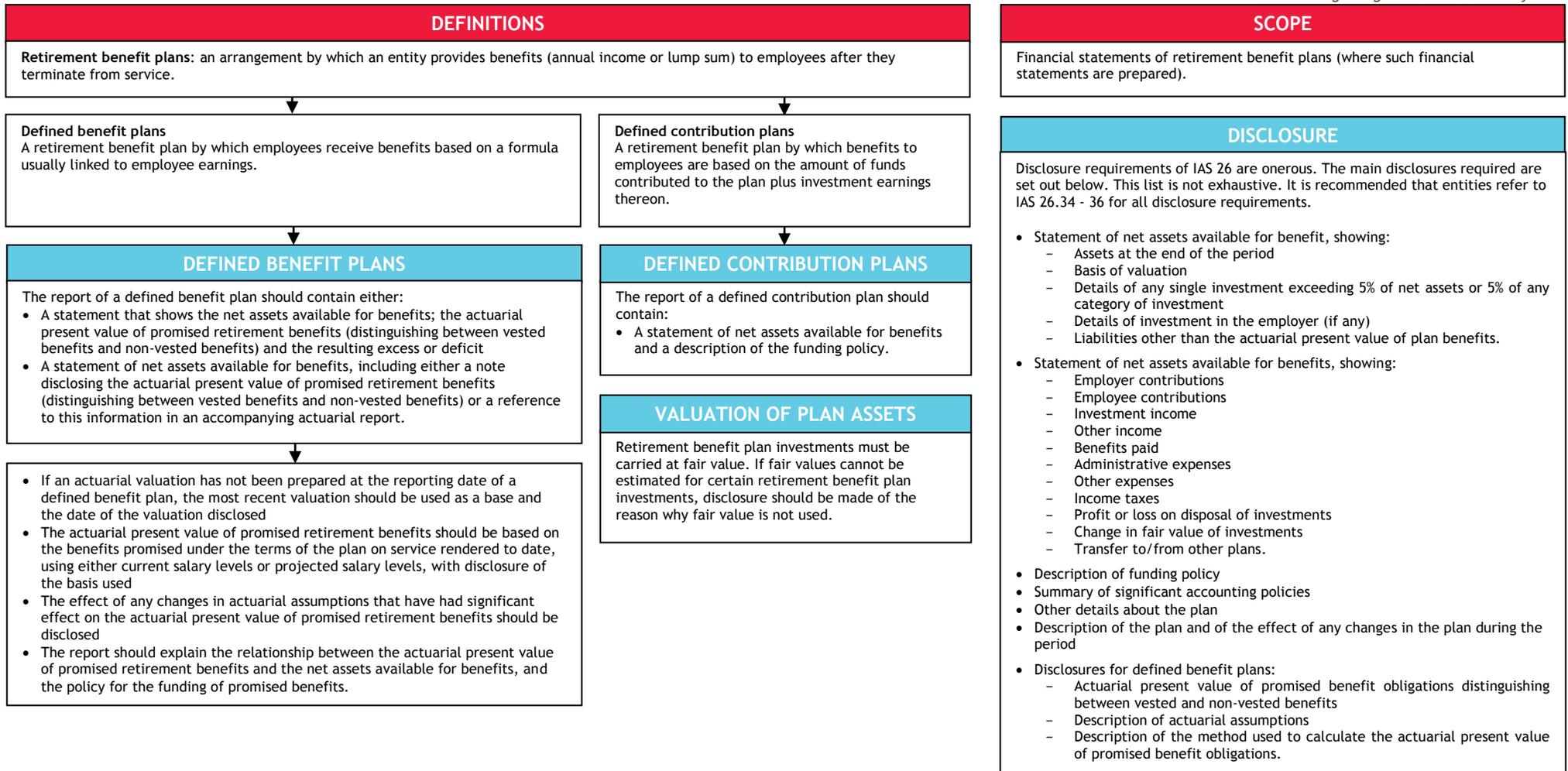
IFRS AT A GLANCE

IAS 26 *Accounting and Reporting by Retirement Benefit Plans*



IAS 26 Accounting and Reporting by Retirement Benefit Plans

Effective Date
Periods beginning on or after 1 January 1988



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