

**International Financial Reporting Standard IFRS 2**

# Share-based Payment

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## **TABLE OF CONCORDANCE**

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### Table of Concordance

This table shows how the contents of IFRIC 8 and IFRIC 11 correspond with IFRS 2 (as amended in 2009).

IFRIC 8 paragraph	IFRS 2 (amended) paragraph	IFRIC 11 paragraph	IFRS 2 (amended) paragraph
1	2	1	B48
2, 3	IG5A, IG5B	2, 3	B51, B52
4	None	4–6	B46
5	IG5C	7	B49
6	2	8	B53
7, 8	2	9	B59
9	2	10	B61
9–12	13A	11	B55
13, 14	64	12, 13	64
IE1–IE4	IG Example 1	IE1–IE4	IG Example 14
BC1–BC5	BC18A–BC18D	BC1, BC2	None
BC6–BC12	BC128B–BC128H	BC3–BC18	None
BC13	None	BC19	BC268P
		BC20	None
		BC21, BC22	BC268Q, BC268R