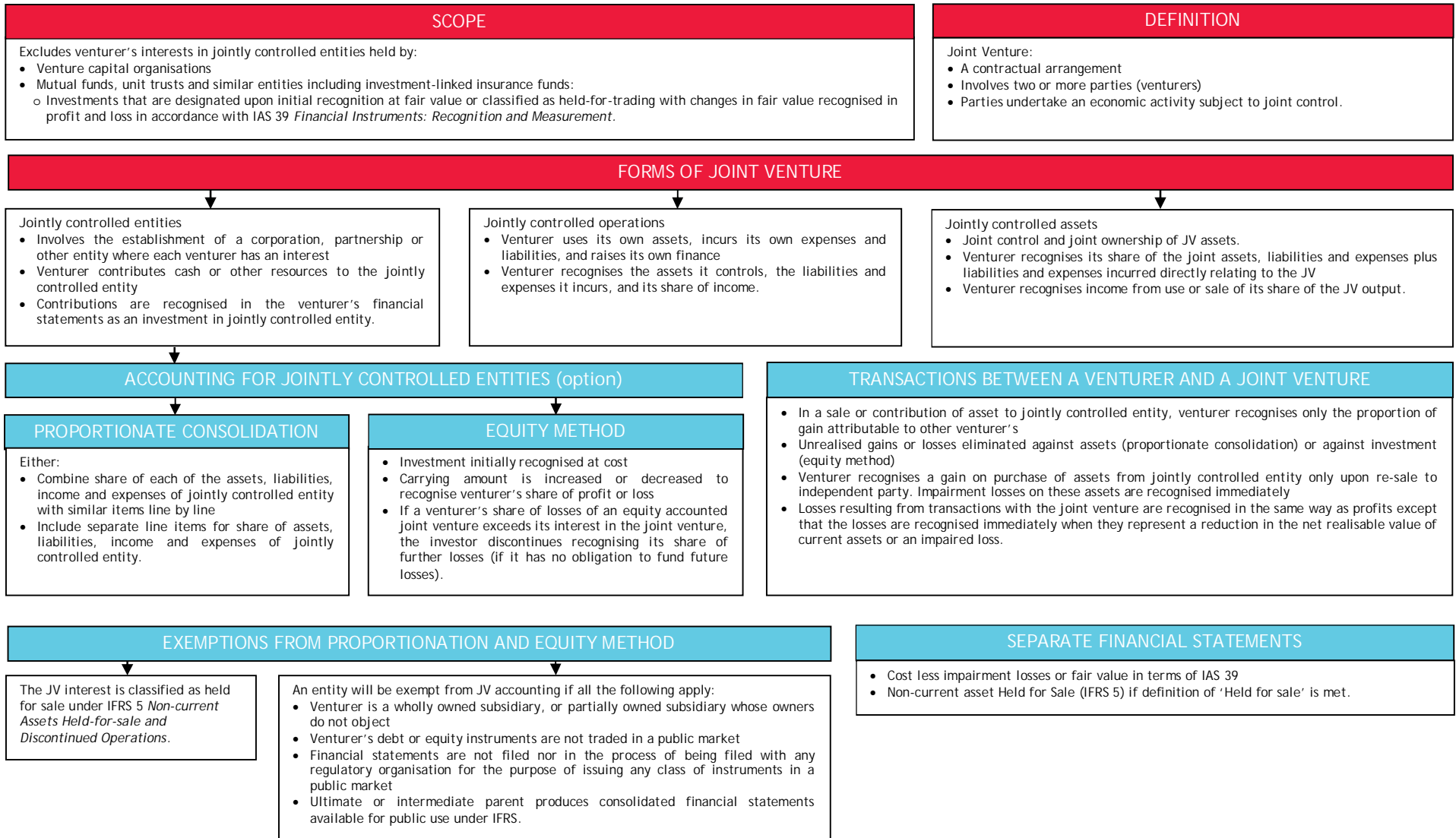


IFRS AT A GLANCE
IAS 31 *Interests in Joint Ventures*



IAS 31 *Interests in Joint Ventures*

Superseded by IFRS 11 *Joint Arrangements* for periods beginning on or after 1 January 2013



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 [www.bdointernational.com/Services/Audit/IFRS/IFRS Country Leaders](http://www.bdointernational.com/Services/Audit/IFRS/IFRS_Country_Leaders) where you can find full lists of regional and country contacts.

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