

# IFRS AT A GLANCE

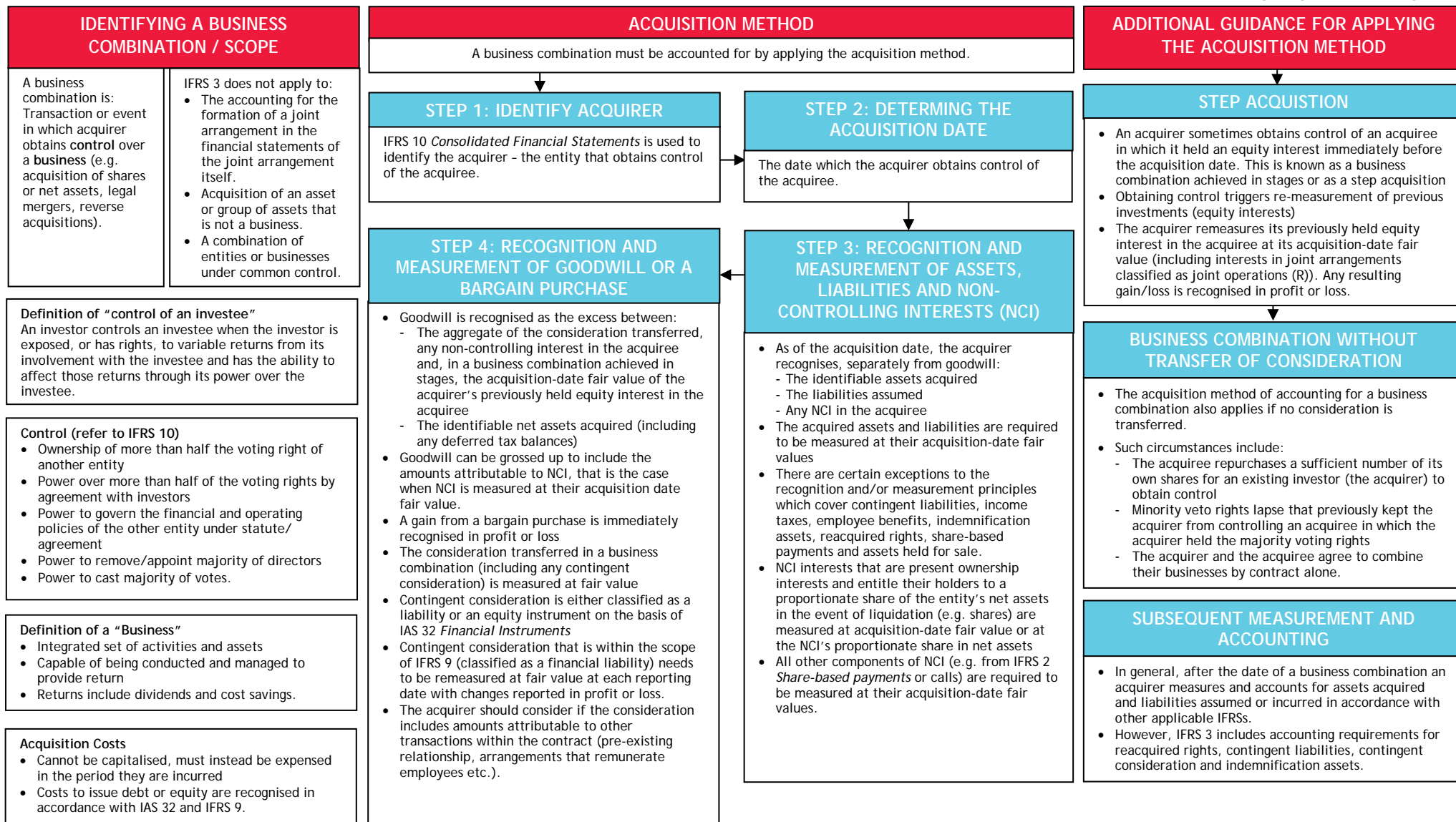
## IFRS 3 *Business Combinations*





# IFRS 3 Business Combinations

Effective Date  
Periods beginning on or after 1 July 2009



# CONTACT

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.bdo.global](http://www.bdo.global) where you can find full lists of regional and country contacts.

## EUROPE

|                       |                |  |
|-----------------------|----------------|--|
| Anne Catherine Farlay | France         | <a href="mailto:annecatherine.farlay@bdo.fr">annecatherine.farlay@bdo.fr</a> |
| Jens Freiberg         | Germany        | <a href="mailto:jens.freiberg@bdo.de">jens.freiberg@bdo.de</a>               |
| Teresa Morahan        | Ireland        | <a href="mailto:tmorahan@bdo.ie">tmorahan@bdo.ie</a>                         |
| Ehud Greenberg        | Israel         | <a href="mailto:ehudg@bdo.co.il">ehudg@bdo.co.il</a>                         |
| David Cabaleiro       | Spain          | <a href="mailto:david.cabaleiro@bdo.es">david.cabaleiro@bdo.es</a>           |
| Reidar Jensen         | Norway         | <a href="mailto:reidar.jensen@bdo.no">reidar.jensen@bdo.no</a>               |
| Maria Sukonkina       | Russia         | <a href="mailto:m.sukonkina@bdo.ru">m.sukonkina@bdo.ru</a>                   |
| René Krügel           | Switzerland    | <a href="mailto:rene.kruegel@bdo.ch">rene.kruegel@bdo.ch</a>                 |
| Moses Serfaty         | United Kingdom | <a href="mailto:moses.serfaty.co.uk">moses.serfaty.co.uk</a>                 |

## ASIA PACIFIC

|                 |                   |  |
|-----------------|-------------------|--|
| Aletta Boshoff  | Australia         | <a href="mailto:aletta.boshoff@bdo.com.au">aletta.boshoff@bdo.com.au</a> |
| Zheng Xian Hong | China             | <a href="mailto:zheng.xianhong@bdo.com.cn">zheng.xianhong@bdo.com.cn</a> |
| Fanny Hsiang    | Hong Kong         | <a href="mailto:fannyhsiang@bdo.com.hk">fannyhsiang@bdo.com.hk</a>       |
| Keyur Dave      | India             | <a href="mailto:keyurdave@bdo.in">keyurdave@bdo.in</a>                   |
| Khoon Yeow Tan  | Malaysia          | <a href="mailto:tanky@bdo.my">tanky@bdo.my</a>                           |
| Wayne Basford   | Western Australia | <a href="mailto:wayne.basford@bdo.com.au">wayne.basford@bdo.com.au</a>   |

## LATIN AMERICA

|                      |           |  |
|----------------------|-----------|--|
| María Eugenia Segura | Argentina | <a href="mailto:msegura@bdoargentina.com">msegura@bdoargentina.com</a> |
| Luis Pierrend        | Peru      | <a href="mailto:lpierrend@bdo.com.pe">lpierrend@bdo.com.pe</a>         |
| Ernesto Bartesaghi   | Uruguay   | <a href="mailto:ebartesaghi@bdo.com.uy">ebartesaghi@bdo.com.uy</a>     |

## NORTH AMERICA & CARIBBEAN

|                    |        |  |
|--------------------|--------|--|
| Armand Capisciolto | Canada | <a href="mailto:acapisciolto@bdo.ca">acapisciolto@bdo.ca</a> |
| Wendy Hambleton    | USA    | <a href="mailto:whambleton@bdo.com">whambleton@bdo.com</a>   |

## MIDDLE EAST

|                |         |  |
|----------------|---------|--|
| Arshad Gadit   | Bahrain | <a href="mailto:arshad.gadit@bdo.bh">arshad.gadit@bdo.bh</a> |
| Antoine Gholam | Lebanon | <a href="mailto:agholam@bdo-lb.com">agholam@bdo-lb.com</a>   |

## SUB SAHARAN AFRICA

|                |              |  |
|----------------|--------------|--|
| Nigel Griffith | South Africa | <a href="mailto:ngriffith@bdo.co.za">ngriffith@bdo.co.za</a> |
|----------------|--------------|--|

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