

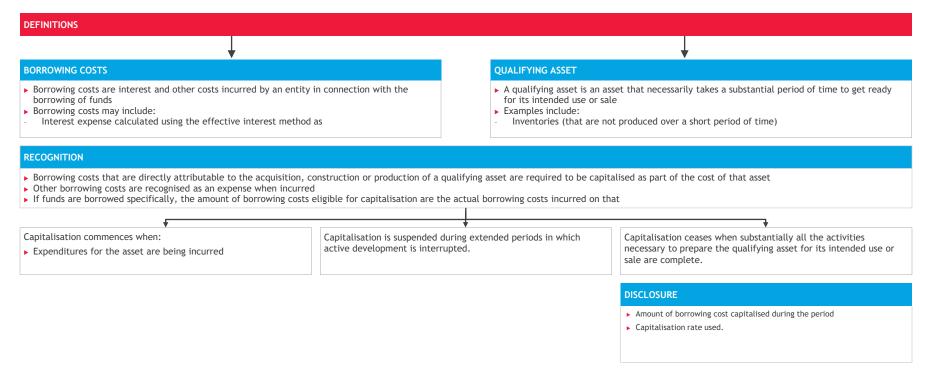






Effective Date
Periods beginning on or after 1 January 2009

IAS 23 Borrowing Costs





Contact

For further information about how BDO can assist you and your organisation, NORTH AMERICA & please get in touch with one of our key contacts listed below. Jonathan Chasle Canada ichasle@bdo.ca Alternatively, please visit www.bdo.global where you can find full lists of regional and country contacts. Wendy Hambleton USA whambleton@bdo.com **EUROPE** LATIN AMERICA Anne Catherine Farlay annecatherine.farlay@bdo.fr Marcello Canetti mcanetti@bdoargentina.com France Argentina jens.freiberg@bdo.de Jens Freiberg Germany Victor Ramirez Colombia vramirez@bdo.com.co Ehud Greenberg ehudg@bdo.co.il Israel Ernesto Bartesaghi Uruguay ebartesaghi@bdo.com.uv Stefano Bianchi Italv stefano.bianchi@bdo.it Roald Beumer Netherlands roald.beumer@bdo.nl Reidar Jensen Norway reidar.jensen@bdo.no Ayez Qureshi Bahrain Ayez.gureshi@bdo.bh David Cabaleiro Spain david.cabaleiro@bdo.es Antoine Gholam agholam@bdo-lb.com Lebanon René Füglister rene.fueglister@bdo.ch + Switzerland ASIA PACIFIC Moses Serfaty United Kingdom moses.serfaty@bdo.co.uk Aletta Boshoff aletta.boshoff@bdo.com.au Australia Hu Jian Fei China hu.iianfei@bdo.com.cn Fanny Hsiang Hong Kong fannyhsiang@bdo.com.hk Pradeep Suresh India pradeepsuresh@bdo.in SUB SAHARAN AFRICA Khoon Yeow Tan Malaysia tanky@bdo.my Theunis Schoeman South Africa tschoeman@bdo.co.za kianhui@bdo.com.sg Ng Kian Hui Singapore



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