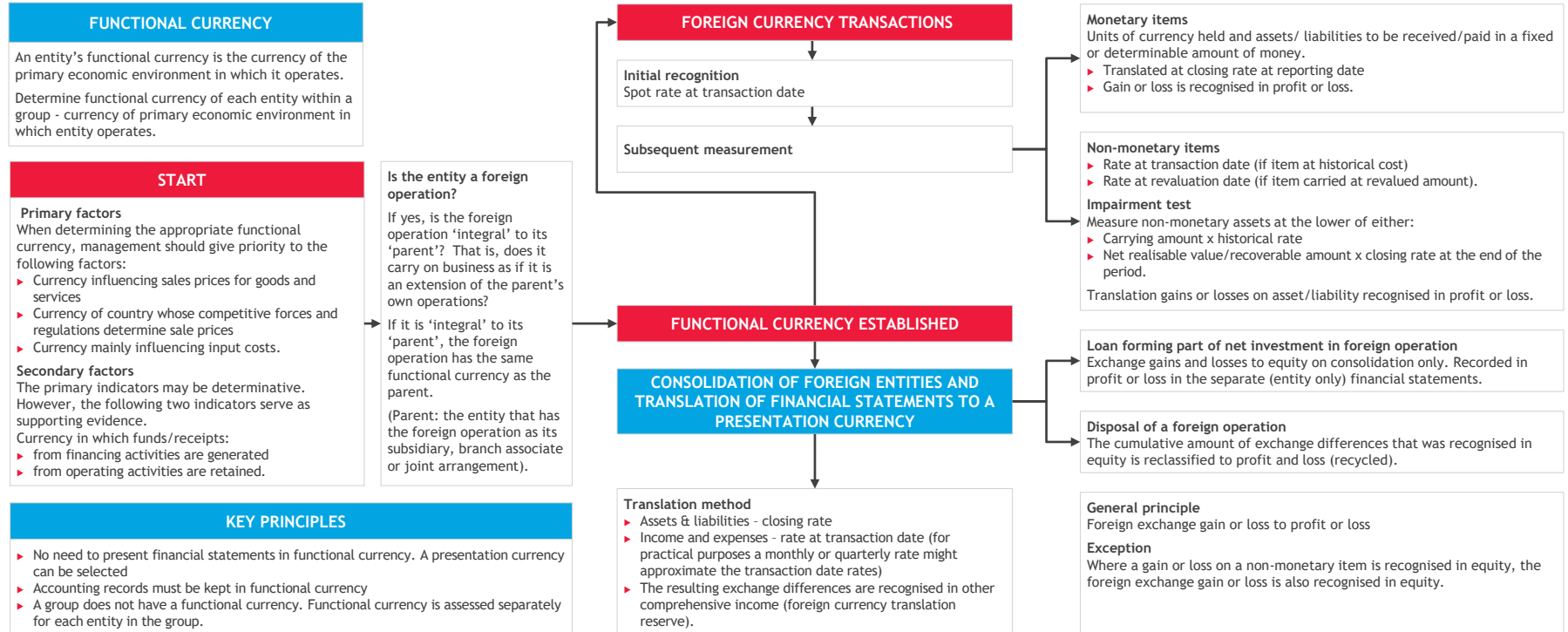




**IFRS AT A GLANCE**  
**IAS 21 *The Effects of Changes in  
Foreign Exchange Rates***

# IAS 21 *The Effects of Changes in Foreign Exchange Rates*












# 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.



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