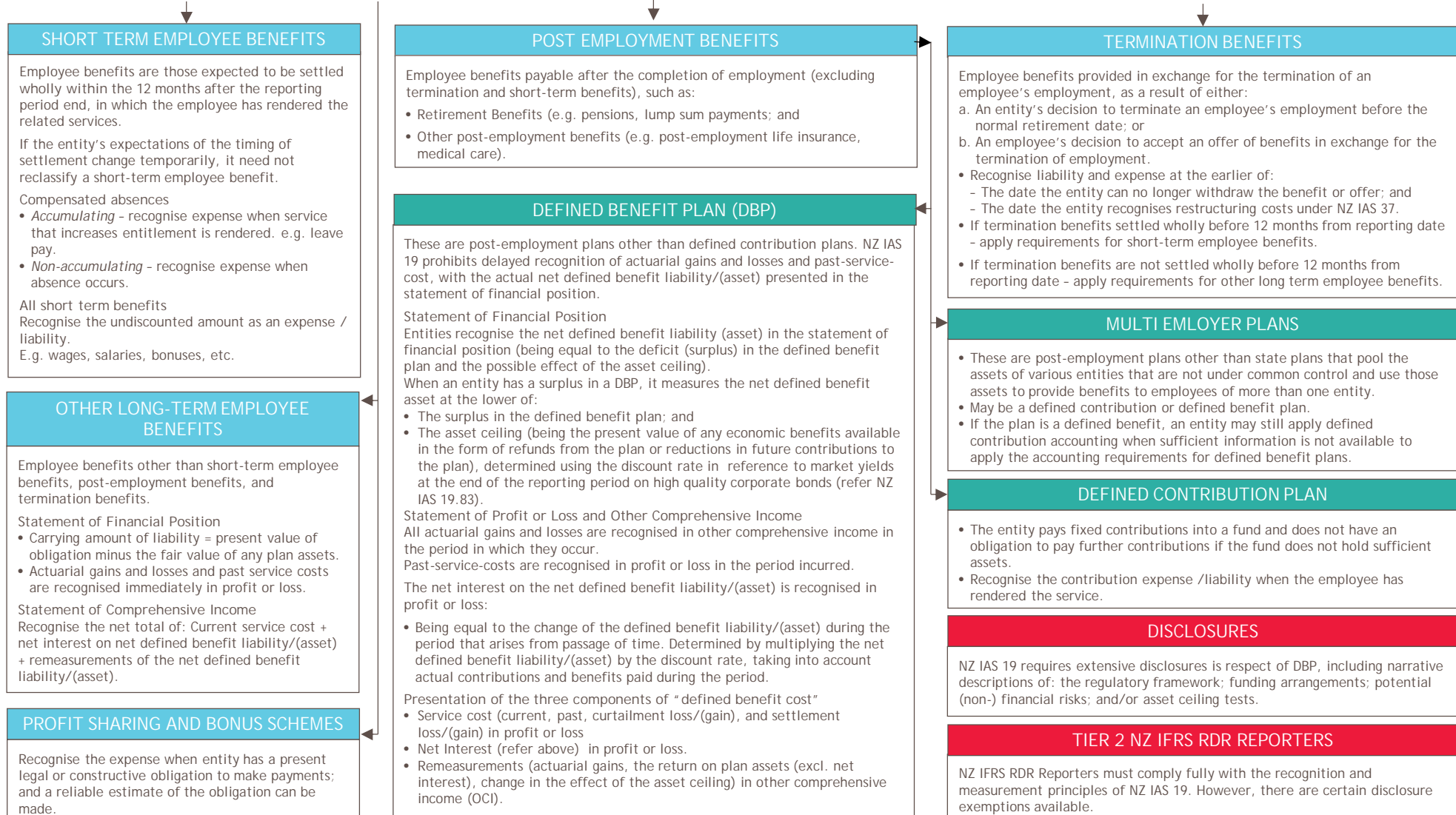


Also refer: NZ IFRIC 14: *The Limit on a Defined Benefit Asset, Minimum Funding Requirements and Their Interaction*

SCOPE	DEFINITION - EMPLOYEE BENEFITS
All employee benefits except NZ IFRS 2 <i>Share-based Payments</i> .	Employee benefits are all forms of consideration given by an entity in exchange for services rendered or for the termination of employment.

EMPLOYEE BENEFITS



Although every effort is made to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular facts and circumstances of the situation.
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