



**Guwahati Branch**  
Eastern India Regional Council  
**The Institute of Chartered Accountants of India**

(Setup by an Act of Parliament)  
ICAI Bhawan, 2<sup>nd</sup> Bye Lane, Manik Nagar,  
R.G. Baruah Road, Guwahati 781005 Assam  
+91 361 2207660  
[icai.guwahati@gmail.com](mailto:icai.guwahati@gmail.com)

**Exposure Draft of Comments on Accounting Standard 102- Share  
Based Payment**

**Review Comments**

1. Heading of "**Out of Scope** " may be inserted before para 5 of the Draft. The out of scope transactions can be included in one place/ para under the heading – "out of scope "
2. Reference para 7, once the revised AS 113 is issued, the differences of the concept of 'fair value' in AS 113 and the concept used in AS 102 should be outlined.
3. The accounting treatment for **GRADED VESTING** , i.e in cases where **Share Based Payment Transactions (SBPT)** have **one grant date** and **different vesting periods** may be included in the Standard.
4. Accounting guidance for **Deferred Taxation** on SBPT expenses may be included in the Standard.



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**5. Illustrations of the following may be included in Appendices ;**

- a. *Grant date*
- b. *Vesting conditions- with reference to :*
  - *Service Conditions and*
  - *Performance Conditions*
- c. *Market conditions*
- d. *Non –market conditions*

**6. Comparison of AS 102 with IFRS 2 may be appended.**

Dated at Guwahati,  
14<sup>th</sup> day of July, 2021

For, Guwahati Branch of EIRC of ICAI

(Sd/-)  
CA. Kamal Mour  
(Chairman)