

Exposure Draft- Accounting Standard (AS) 102

Share-based Payments

Review comments

The standard is largely aligned with Ind AS 102.

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 revised AS 113 is issued, differences of concept of 'fair value' in AS 113 & concept used in AS 102 should be outlined and aligned.
3. The accounting treatment for **GRADED VESTING** may be included in the Standard
4. Accounting guidance for **Deferred Taxation** on SBPT expenses may be included in the Standard