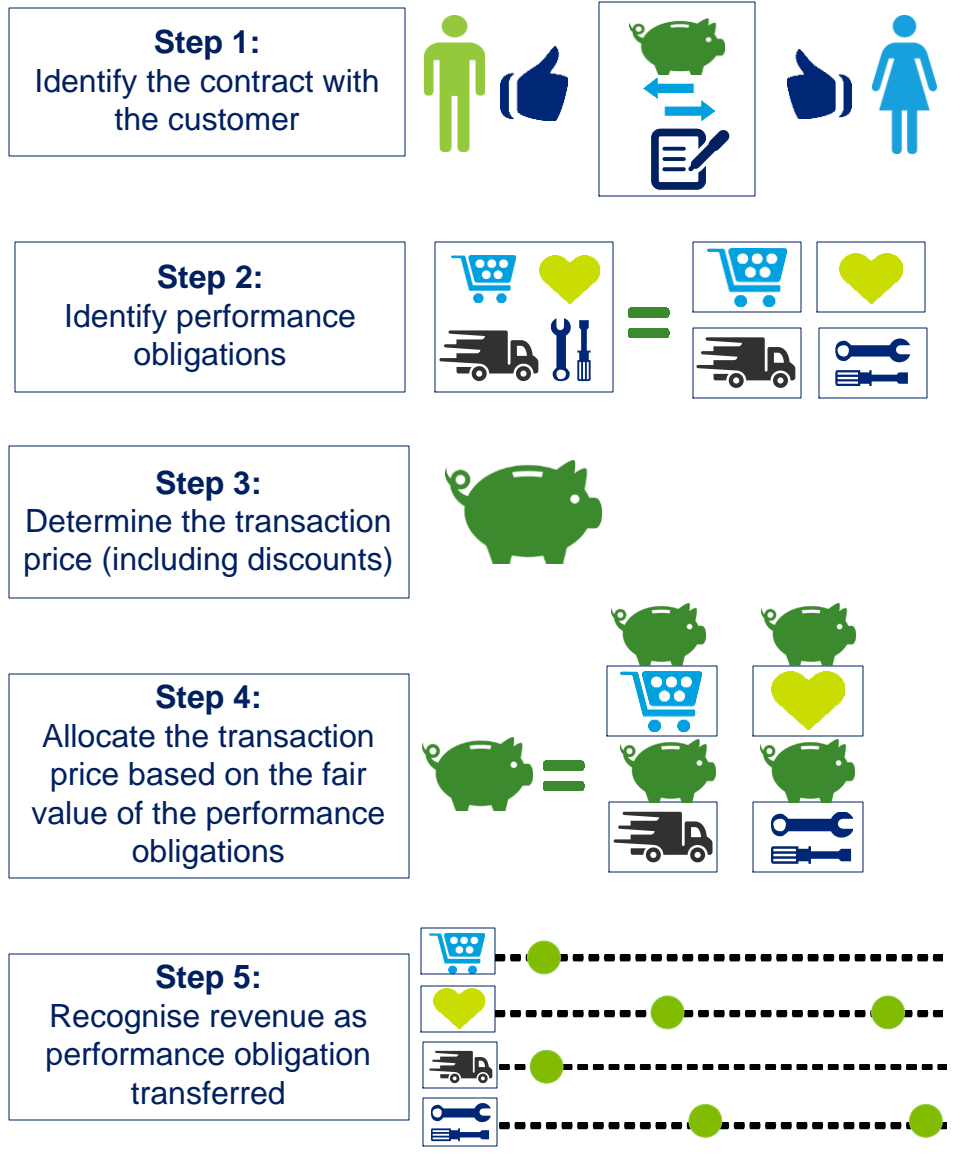
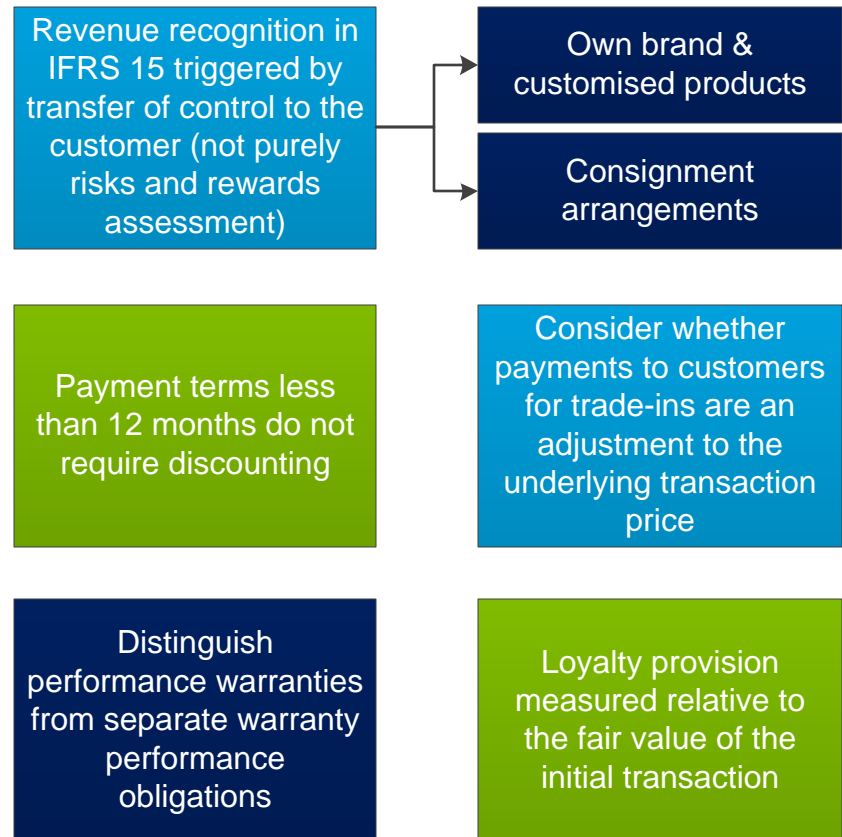


Deloitte. Consumer Business focus: New revenue recognition model

A synopsis of IFRS 15



Potential impacts for the consumer business sector



IFRS 15 *Revenue from Contracts with Customers*
Effective date: 1 January 2017