

IASB Editorial corrections and changes to:

Bound Volume (Red Book) 2011

IFRS 10 Consolidated Financial Statements (issued May 2011)

IFRS 11 Joint Arrangements (issued May 2011)

IFRS 12 Disclosure of Interests in Other Entities (issued May 2011)

Date: 17 May 2011

Document	Position in text	Deleted	Substituted/inserted
IAS 34 BV page A848	paragraph 49	'1 July 2011'	'1 January 2011'
IFRS 10 page 57	paragraph D4: above 'In Appendix A'		insert new text as follows:
<p>'Paragraph 63A is added as follows:</p> <p>63A IFRS 10 <i>Consolidated Financial Statements</i> and IFRS 11, issued in May 2011, amended paragraph 5 and Appendix A. An entity shall apply those amendments when it applies IFRS 10 and IFRS 11.'</p>			
IFRS 10 page 59	paragraph D10: in paragraph 8.1.2 after 'IFRS 10'		' <i>Consolidated Financial Statements</i> '
IFRS 10 page 59	paragraph D10: in paragraph 8.1.2 after 'deleted'		'the headings above paragraph C18 and'
IFRS 10 page 60	paragraph D12: in paragraph 7.1.2, after 'C23–C28'		'and the related headings '
IFRS 10 page 64	paragraph D19: in paragraph 28A	'19'	'19(b) and (e)'
IFRS 10 page 66	paragraph D24: in paragraph 140H	'paragraphs 4 and 12(h).'	'paragraph 4, the heading above paragraph 12(h) and paragraph 12(h).'
IFRS 11 page 36	paragraph D5: in paragraph 63A		amend to read as follows:
<p>'63A IFRS 10 <i>Consolidated Financial Statements</i> and IFRS 11, issued in May 2011, amended paragraph 5 and Appendix A. An entity shall apply those amendments when it applies IFRS 10 and IFRS 11.'</p>			

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17 May 2011*

Document	Position in text	Deleted	Substituted/inserted
IFRS 11 page 37	paragraph D10: in paragraph 8.1.2, after 'IFRS 10'		' <i>Consolidated Financial Statements</i> '
IFRS 11 page 37	paragraph D10: in paragraph 8.1.2, after 'paragraphs C18–C23'	'and the headings ... C22.'	'and the related headings.'
IFRS 11 page 38	paragraph D14: in paragraph 7.1.2, after 'deleted'	'paragraphs C23 ... C27.'	'paragraphs C23–C28 and the related headings.'
IFRS 12 page 31	paragraph D2: in paragraph 28A	'15 and 19(e).' 'applies IFRSs 10, 11 and 12.'	'15, 19(b) and (e) and 25.' 'applies IFRS 10, IFRS 11 and IFRS 12.'