

**IASB Editorial corrections and changes to:  
IFRS 9 *Financial Instruments* (issued October 2010)  
*Bound Volume (Red Book) 2011*  
*Bound Volume (Blue Book) 2011***

**Date: 21 April 2011**

| <b>Document</b>                                       | <b>Position in text</b>  | <b>Deleted</b>                            | <b>Substituted/inserted</b>                       |
|---|--|---|---|
| IFRS 9<br>page 131                                    | paragraph 103O<br>of IAS 39  | 'AG14, AG15, AG27–<br>AG83'               | 'AG14–AG83'                                       |
| IFRS 9<br>page 132                                    | paragraph C43  | 'paragraphs AG14 and<br>AG15 are deleted' | 'paragraphs AG14–AG26<br>are deleted'             |
| IFRS 1<br>BV (BB)<br>page 134                         | paragraph 24(c)  | 'first-time'                              | 'first time'                                      |
| IFRS 1<br>BV (BB)<br>page 143                         | paragraph<br>C4(h)(i)  | 'in process'                              | 'in-process'                                      |
| IFRS 1<br>BV (BB)<br>page 168                         | paragraph<br>BC30(j)   | 'paragraph'                               | 'paragraphs'                                      |
| IFRS 2<br>BV (BB)<br>page 238                         | paragraph 11<br>footnote   | 'includes'                                | 'include'   |
| IFRS 3<br>BV (BB)<br>page 390                         | paragraph 1,<br>first sentence   | 'financial statement'                     | 'financial statements'                            |
| IFRS 3<br>BV (BB)<br>page 574<br>BV (RB)<br>page B360 | Appendix<br>Amendments to<br>guidance on<br>other IFRSs:<br>after 'IAS 12' |   | '(now renamed <i>illustrative<br/>examples</i> )' |
| IFRS 4<br>BV (RB)<br>page B455                        | Example 2.4  | '(paragraph AG33(b) of<br>IAS 39)'        | '(paragraph B4.3.8(b) of<br>IFRS 9)'              |
| IFRS 7<br>BV (BB)<br>page 819                         | paragraph IN5A   | 'measurementsand'                         | 'measurements and'                                |
| IFRS 7<br>BV (BB)<br>page 827                         | paragraph 24(b)  | 'hedges; and'                             | 'hedges.'   |

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|---|--|--|---|
| IFRS 7<br>BV (BB)<br>page 831   | paragraph 38   | 'Standards'                                  | 'IFRSs'   |
| IFRS 9<br>BV (RB)<br>page A323  | definition of financial liability at fair value through profit or loss | 'Upon initial ...'                           | '(b) Upon initial ...'  |
| IAS 1<br>BV (BB)<br>page 1038   | footnote (1), second paragraph   | 'The amount included ... reserves represent' | 'The amount included ... reserves represents'                     |
| IAS 7<br>BV (BB)<br>page 1078   | paragraph 39   | 'obtaining and losing'                       | 'obtaining or losing'   |
| IAS 19<br>BV (BB)<br>page 1390  | paragraph BC68L  |  | at end add footnote as follows:                                   |
| <p>* The definition of a qualifying insurance policy refers to a related party as defined by IAS 24 <i>Related Party Disclosures</i>. IAS 24 (as revised in 2009) amended the definition of a related party.'</p> |  |  |   |
| IAS 27<br>BV (BB)<br>page 1579<br>BV (RB)<br>page B1058   | Appendix Amendments to guidance on other IFRSs                         | 'appendix accompanying IAS 7'                | 'appendix (now renamed illustrative examples) accompanying IAS 7' |
| IAS 34<br>BV (BB)<br>page 1817  | paragraph B33  | 'is restated'                                | 'are restated'  |
| IAS 36<br>BV (BB)<br>page 1829  | paragraph IN11(b)(ii)  | 'or'   |   |
| IAS 37<br>BV (BB)<br>page 1981  | paragraph IN4  | 'law suit'                                   | 'lawsuit'   |
| IAS 37<br>BV (BB)<br>page 1989  | paragraph 16   | 'law suit'                                   | 'lawsuit'   |
| IAS 39<br>BV (BB)<br>page 2115  | paragraph 57   | 'equity'                                     | 'other comprehensive income'                                      |

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|--|--|-----------------------------|---|
| IAS 39<br>BV (RB)<br>page A980   | paragraph 103O                                   | 'AG14, AG15, AG27–<br>AG83' | 'AG14–AG83'   |
| IFRIC 7<br>BV (BB)<br>page 2593<br><br>BV (RB)<br>page B1599           | paragraph BC24,<br>footnote after<br>'explains:' |                             | after '(as revised in 2007).'<br>add sentence as follows: |
| 'Appendix A is now renamed illustrative examples accompanying IAS 12.' |  |                             |   |
| SIC-27<br>BV (BB)<br>page 2845   | paragraph A2(c)                                  | 'set-off'                   | 'set off'   |