

IASB Editorial corrections and changes to:

IFRS for SMEs (issued July 2009)

IFRS 9 Financial Instruments (issued November 2009)

Improvements to IFRSs (issued May 2010)

Bound Volume (Red Book) 2010

Bound Volume (Blue Book) 2010

Date: 25 August 2010

Document	Position in text	Deleted	Substituted/inserted
<i>IFRS for SMEs</i> Basis for Conclusions page 34	paragraph BC101(c)(iii)	'sell a transaction'	'sell a commodity'
IFRS 9 Dissenting opinions page 49	paragraph DO22, third sentence	'access'	'assess'
IFRS 9 BV (RB) page B642	paragraph DO22, third sentence	'access'	'assess'
IFRS 9 Appendix C page 22	paragraph 139E	'93 and 95'	'93, 95 and 123'
IFRS 1 BV (RB) page A23	Contents: entry for EFFECTIVE DATE	' 34-39B '	' 34-39C '
IFRS 1 BV (RB) page A32 BV (BB) page 109	paragraph 24(c)	'first-time'	'first time'
IFRS 1 BV (RB) page A34	after paragraph 39B		insert paragraph as follows:
39C IFRIC 19 <i>Extinguishing Financial Liabilities with Equity Instruments</i> added paragraph D25. An entity shall apply that amendment when it applies IFRIC 19.'			

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IFRS 1 BV (RB) page A35 BV(BB) page 112	Appendix A, definition of International Financial Reporting Standards	definition	substitute following text and footnote:
<p>‘Standards and Interpretations issued by the International Accounting Standards Board (IASB). They comprise:</p> <ul style="list-style-type: none"> (a) International Financial Reporting Standards; (b) International Accounting Standards; (c) IFRIC Interpretations; and (d) SIC Interpretations.^{FN} <p>^{FN} Definition of IFRSs amended after the name changes introduced by the revised Constitution of the IFRS Foundation in 2010.’</p>			
IFRS 1 BV (RB) page A45	paragraph D14(b)	‘in accordance with IAS 39’	‘in accordance with IFRS 9 and IAS 39’
IFRS 1 BV (BB) page 140	paragraph BC30(j)	‘paragraph’	‘paragraphs’
IFRS 2 BV (RB) page A73 BV (BB) page 221	paragraph 61	‘the amendment’	‘the amendments’
IFRS 2 BV (RB) page A77 BV (BB) page 225	Definition of ‘share-based payment arrangement’	‘ vesting conditions , are met’	‘ vesting conditions , if any, are met’
IFRS 2 BV (RB) page A77 BV (BB) page 225	footnote	‘parent and its’	‘parent and all its’

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IFRS 2 BV (BB) pages 325–337	heading of examples 1A–9		renumber ‘ Example ’ as ‘ IG Example ’
IFRS 3 BV (RB) page B247 BV (BB) page 459	paragraph BC235(b)	‘fair value; or’	‘fair value; and’
IFRS 3 BV (RB) page B249 BV (BB) page 461	paragraph BC245	‘IAS 37; or’	‘IAS 37; and’
IFRS 4 BV (RB) page A142 BV (BB) page 558	Contents: entry for DISCLOSURE	‘ 36–39 ’	‘ 36–39A ’
IFRS 4 BV (RB) page B375	paragraph BC119	‘appendix of’	‘illustrative examples accompanying’
IFRS 5 BV (RB) page B468	footnote to paragraph BC58	‘held-for-trading’	‘available-for-sale’
IFRS 7 BV (RB) page A204 BV (BB) page 780	Contents: entry for <i>Sensitivity analysis</i>	‘40’	‘40–41’
IFRS 7 BV (RB) page A234	paragraph B27	‘income (that’ ‘income).’	‘income that’ ‘income.’

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IAS 1 BV (RB) page A292 BV (BB) page 930	paragraph 7, definition of International Financial Reporting Standards	definition	substitute following text and footnote:
<p><i>‘International Financial Reporting Standards (IFRSs) are Standards and Interpretations issued by the International Accounting Standards Board (IASB). They comprise:</i></p> <p style="padding-left: 40px;">(a) International Financial Reporting Standards;</p> <p style="padding-left: 40px;">(b) International Accounting Standards;</p> <p style="padding-left: 40px;">(c) IFRIC Interpretations; and</p> <p style="padding-left: 40px;">(d) SIC Interpretations.^{FN}</p> <p>^{FN} Definition of IFRSs amended after the name changes introduced by the revised Constitution of the IFRS Foundation in 2010.’</p>			
IAS 1 BV (RB) page A318	paragraph 139E	‘93 and 95’	‘93, 95 and 123’
IAS 1 BV (RB) page B688	column headings	‘Available-for-sale financial assets’	‘Investments in equity instruments’
IAS 8 BV (RB) page A358 BV (BB) page 1060	paragraph 7, definition of International Financial Reporting Standards	definition	substitute following text and footnote:
<p><i>‘International Financial Reporting Standards (IFRSs) are Standards and Interpretations issued by the International Accounting Standards Board (IASB). They comprise:</i></p> <p style="padding-left: 40px;">(a) International Financial Reporting Standards;</p> <p style="padding-left: 40px;">(b) International Accounting Standards;</p> <p style="padding-left: 40px;">(c) IFRIC Interpretations; and</p> <p style="padding-left: 40px;">(d) SIC Interpretations.^{FN}</p> <p>^{FN} Definition of IFRSs amended after the name changes introduced by the revised Constitution of the IFRS Foundation in 2010.’</p>			
IAS 12 BV (RB) page A407 BV (BB) page 1128	heading of table after paragraph 16	‘ Examples ’	‘ Example ’

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IAS 18 BV (BB) page 1258	above heading to example 21		insert heading
<u>‘Recognition and measurement’</u>			
IAS 29 BV (RB) page A642	paragraph number for ‘EFFECTIVE DATE’		‘41’
IAS 32 BV (RB) page A695 BV (BB) page 1615	paragraph 97B	‘IFRS 3 (as revised in 2008)’	‘IFRS 3 <i>Business Combinations</i> (as revised in 2008)’
IAS 40 BV (RB) page A967	paragraph 67	‘Appendix to’	‘illustrative examples accompanying’
IFRIC 6 BV (RB) page B1523 BV (BB) page 2515	paragraph BC10	‘Appendix C to’	‘the guidance on implementing’
IFRIC 9 BV (RB) page A1042 BV (BB) page 2538	paragraph 5(a)	<i>‘Business Combinations’</i>	
IFRIC 10 BV (RB) page B1549 BV (BB) page 2553	paragraph BC8	‘Appendix B’	‘the illustrative examples’
IFRIC 18 BV (RB) page B1654 BV (BB) page 2709	paragraph IE3	‘with in paragraph 20’	‘with paragraph 20’

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Glossary BV (RB) page B1816 BV (BB) page 2820	definition of International Financial Reporting Standards	definition	substitute following text
<p>‘Standards and Interpretations issued by the International Accounting Standards Board. They comprise:</p> <ul style="list-style-type: none"> (a) International Financial Reporting Standards; (b) International Accounting Standards; (c) IFRIC Interpretations; and (d) SIC Interpretations.’ 			
<i>Improvements to IFRSs</i> page 20	paragraph B62B	‘total vesting period or’	‘total vesting period and’
<i>Improvements to IFRSs</i> page 39	instruction box, after ‘paragraphs 1–49’		‘and after ‘objective’ is added ‘and the Basis for Conclusions’.’