

IASB Editorial corrections and changes to:

Bound Volume (Red Book) 2011

Bound Volume (Blue Book) 2011

IFRS 10 Consolidated Financial Statements (issued May 2011)

IFRS 11 Joint Arrangements (issued May 2011)

IFRS 13 Fair Value Measurement (issued May 2011)

Date: 27 May 2011

Document	Position in text	Deleted	Substituted/inserted
IFRS 7 BV (RB) page A244	Table of Contents: entry for paragraph 42D	'recognised'	'derecognised'
IAS 19 BV (RB) page B967	paragraph 58A	'58'	'58A'
IAS 19 BV (BB) page 1413	paragraph 58A	'58'	'58A'
IFRS 10 page 58	paragraph D9: in paragraph 3(a)	'Statements; or IAS 28'	'Statements; <u>or</u> IAS 28'
IFRS 10 page 61	paragraph D14: in paragraph 3(a)	'Statements; or IAS 28'	'Statements; <u>or</u> IAS 28'
IFRS 10 page 61	paragraph D14: in paragraph 4(a)	'Statements; or IAS 28'	'Statements; <u>or</u> IAS 28'
IFRS 10 page 68	after paragraph D29		new heading and paragraph D30 inserted as follows:

IFRIC 17 Distributions of Non-cash Assets to Owners

D30 In the 'references', an entry for 'IFRS 10 Consolidated Financial Statements' is added.
Paragraph 7 is amended and paragraph 19 is added as follows:

7 In accordance with paragraph 5, this Interpretation does not apply when an entity distributes some of its ownership interests in a subsidiary but retains control of the subsidiary. The entity making a distribution that results in the entity recognising a non-controlling interest in its subsidiary accounts for the distribution in accordance with ~~IAS 27 (as amended in 2008)~~ IFRS 10.

19 IFRS 10, issued in May 2011, amended paragraph 7. An entity shall apply that amendment when it applies IFRS 10.'

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Document	Position in text	Deleted	Substituted/inserted
IFRS 10 Basis for Conclusions page 52	paragraph BC197	'If an investee'	'If an investor'
IFRS 10 Basis for Conclusions page 66	rubric below title	' <i>appendux</i> '	' <i>appendix</i> '
IFRS 10 Basis for Conclusions page 73	paragraph IGA1	'paragraphs 16–26'	'paragraph IG26'
IFRS 11 page 28	flow chart	'all of the economic benefits'	'all the economic benefits'
IFRS 11 page 35	paragraph D1 (final entry in table)	'venture(s)' 'joint ventures'	'venturer(s)' 'joint venturer(s)'
IFRS 11 page 38	in paragraph D18	'4 This Standard ... in those cases, ...'	' 4 This Standard ... in those cases, ... '
IFRS 11 page 41	paragraph D31	'44 'proportionate consolidation' and ... 33 'proportionately consolidated' are'	'44 'proportionate consolidation,' and ... 33 'proportionately consolidated,' are'
IFRS 11 page 42	paragraph D37: in paragraph 19(c)	' subsidiaries '	' subsidiaries '
IFRS 11 page 45	heading above paragraph D46	' IAS 39 Financial instruments '	' IAS 39 Financial Instruments '
IFRS 13 page 80	paragraph D60: above 'Paragraph 42'		insert new text as follows:
'In the rubric 'paragraphs 1-41' is amended to 'paragraphs 1-42'.			
IFRS 13 page 81	paragraph D64: above 'Paragraph 45'		insert new text as follows:
'In the rubric 'paragraphs 1-44' is amended to 'paragraphs 1-45'.			

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Document	Position in text	Deleted	Substituted/inserted
IFRS 13 page 96	paragraph D103: in paragraph 103Q	‘AG81, AG84 and’	‘AG81 and’
IFRS 13 page 101	paragraph D117	‘49, 51 and 75(d)’	‘49 and 51’
IFRS 13 page 101	paragraph D119	‘Inability to ... 53 There is ...’	‘Inability to ... 53 There is ...’
IFRS 13 page 107	paragraph D141	‘1–18’ and ‘1–19’	‘1–19’ and ‘1–20’
IFRS 13 page 107	paragraph D144	‘Paragraph 19 is ... 19 IFRS 13, ...’	‘Paragraph 20 is ... 20 IFRS 13, ...’
IFRS 13 Basis for Conclusions page 96	paragraph BCA113	‘a quoted market price’	‘a quoted price’
IFRS 13 Illustrative examples page 40	paragraph IGA8: in paragraph IG14, after ‘paragraph AG76 of IAS 39’		new text inserted as follows:
‘(for financial liabilities) or paragraph B5.1 of IFRS 9 (for financial assets)’			
IFRS 13 Illustrative examples page 41	paragraph IGA8: in illustrative disclosure below paragraph IG14	‘ <u>IFRS 13 and IAS 39</u> ’ [twice]	‘ <u>IFRS 13 and IFRS 9</u> ’ [twice]
IFRS 13 Illustrative examples page 42	paragraph IGA9: in illustrative disclosure below paragraph IG14	‘ <u>IFRS 13 and IAS 39</u> ’ [twice]	‘ <u>IFRS 13 and IFRS 9</u> ’ [twice]