

IASB Editorial corrections and changes to:
IFRS 9 *Financial Instruments* (issued October 2010)

Bound Volume (Blue Book) 2011

Bound Volume (Red Book) 2011

Date: 8 March 2011

Document	Position in text	Deleted	Substituted/inserted
IFRS 9 page 102	paragraph C11	‘29(b) and 44H’	‘29(b), 44E, 44F and 44H’
IFRS 9 page 107	IFRS 7 paragraph 14(a)	‘3.3.23(a)’	‘3.2.23(a)’
IFRS 9 page 111	paragraph C13,	‘paragraph B4 is deleted’	‘the heading above paragraph B4 and paragraph B4 are deleted’
IFRS 9 Basis for Conclusions page 117	Mr Leisenring’s dissenting opinion, paragraph DO11		footnote ‘ <i>Framework</i> ’ as follows:
‘* The reference to the <i>Framework</i> is to IASC’s <i>Framework for the Preparation and Presentation of Financial Statements</i> , adopted by the IASB in 2001. In September 2010 the IASB replaced the <i>Framework</i> with the <i>Conceptual Framework for Financial Reporting</i> .’			
IFRS 9 Implementation guidance page 40	above section on IFRS 4		new section as follows:
<p><u>‘IFRS 3 <i>Business Combinations</i></u></p> <p>IGA2A In the table of comparison of IFRS 3 and SFAS 141(R), in the guidance section on ‘Contingent consideration’ the first reference to IAS 39 is footnoted as follows:</p> <p>* In November 2009 and October 2010 the IASB amended some of the requirements of IAS 39 and relocated them to IFRS 9 <i>Financial Instruments</i>. IFRS 9 applies to all items within the scope of IAS 39.’</p>			
BV (BB) page 2	Paragraph below heading ‘Amendment to IFRS 1’	‘ <i>Additional Exemption</i> ’	‘ <i>Limited Exemption</i> ’
IFRS 1 BV (RB) page A69 BV (BB) page 138	definition of IFRSs	‘adopted’	‘issued’

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IFRS 1 BV (RB) page B34 BV (BB) page 163	paragraph BC13(a)		after 'paragraph 21' insert footnote as follows:
‘* amended to paragraph 20 when the <i>Preface</i> was revised in January 2010’			
IFRS 2 BV (RB) page B106 BV (BB) page 274	Table of contents	‘ TRANSFERS ... ENTITIES ’	‘ Transfers ... entities ’
IFRS 2 BV (RB) page B119 BV (BB) page 287	paragraph BC47		footnote ‘paragraphs 49 and 50).’ as follows:
‘* now paragraphs 4.4 and 4.5 of the <i>Conceptual Framework</i> ’			
IFRS 3 BV (RB) page A138 BV (BB) page 392	paragraph 11		after ‘ <i>Statements</i> ’ insert footnote as follows:
‘* IASC’s <i>Framework for the Preparation and Presentation of Financial Statements</i> was adopted by the IASB in 2001. In September 2010 the IASB replaced the <i>Framework</i> with the <i>Conceptual Framework for Financial Reporting</i> .’			
IFRS 3 BV (RB) page B328	paragraph BC434A		footnote ‘ <i>Measurement</i> ’ as follows:
‘* In November 2009 and October 2010 the IASB amended some of the requirements of IAS 39 and relocated them to IFRS 9 <i>Financial Instruments</i> . IFRS 9 applies to all items within the scope of IAS 39.’			

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IFRS 3 BV (RB) page B367	Comparison of IFRS 3 and SFAS 141(R)		footnote ' <i>Measurement</i> ' as follows:
<p>‘* In November 2009 and October 2010 the IASB amended some of the requirements of IAS 39 <i>Financial Instruments: Recognition and Measurement</i> and relocated them to IFRS 9 <i>Financial Instruments</i>. IFRS 9 applies to all items within the scope of IAS 39.’</p>			
IFRS 4 BV (RB) page A182	paragraph IN4		Footnote ' <i>Framework</i> ' as follows:
<p>‘* The reference to the <i>Framework</i> is to IASC’s <i>Framework for the Preparation and Presentation of Financial Statements</i>, adopted by the IASB in 2001. In September 2010 the IASB replaced the <i>Framework</i> with the <i>Conceptual Framework for Financial Reporting</i>.’</p>			
IFRS 4 Implementation guidance BV (RB) page B446	Table of contents	‘Credit risk Liquidity risk Market risk’	‘ <i>Credit risk</i> <i>Liquidity risk</i> <i>Market risk</i> ’
IFRS 4 Implementation guidance BV (RB) page B451	Contract type 1.20, ‘Treatment in phase 1’	‘IAS 39’	‘IFRS 9’
IFRS 5 BV (RB) page B489	Table of contents	‘ BC73–BC77 ‘ BC78–BC79 ’	‘ BC73–BC77A ‘ BC78–BC79A ’
IFRS 5 BV (BB) page 749	Table of contents	‘ BC78–BC79 ’	‘ BC78–BC79A ’
IFRS 5 BV (RB) page B502	paragraph BC54(b)	‘financial asset in’ ‘IAS 39.* As’	‘financial asset* in’ ‘IAS 39. As’
IFRS 6 BV (RB) page B526 BV (BB) page 797	Table of contents	‘ BC59–BC65A ’	‘ BC59–BC65 ’
IFRS 7 BV (RB) page A241	entry for ‘ <i>Limited Exemption</i> ’	delete asterisk	insert [□] and add footnote: ‘ [□] effective date 1 July 2010’

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IFRS 7 BV (BB) page 813	after entry for <i>‘Improving Disclosures’</i>		insert entry: <i>‘Limited Exemption from Comparative IFRS 7 Disclosures (issued January 2010) [□]</i> and add footnote: <i>‘[□] effective date 1 July 2010’</i>
IFRS 7 BV (RB) page A244	List of documents in Part B	Entries for <i>‘Reclassification of Financial Assets’</i>	
IFRS 7 BV (RB) page A252	paragraph 14(a)	<i>‘3.3.23(a)’</i>	<i>‘3.2.23(a)’</i>
IFRS 9 BV (RB) page A300	Table of Contents	<i>‘APPROVAL BY THE BOARD OF IFRS 9 ISSUED IN OCTOBER 2010’</i>	<i>‘APPROVAL BY THE BOARD OF THE REQUIREMENTS ADDED TO IFRS 9 IN OCTOBER 2010’</i>
IFRS 9 BV (RB) page A323	Appendix A: definition of <i>‘financial liability at fair value through profit or loss’</i>	<i>‘Upon initial recognition’</i>	<i>‘(b) Upon initial recognition’</i>
IFRS 9 BV (RB) page B682	heading above paragraph BCZ4.107	<i>‘Improvements ... 2009’</i>	<i>‘Improvements ... 2009’</i>
IFRS 9 BV (RB) page B714	paragraph DO11		Footnote <i>‘Framework’</i> as follows:
<i>‘* The reference to the Framework is to IASC’s Framework for the Preparation and Presentation of Financial Statements, adopted by the IASB in 2001. In September 2010 the IASB replaced the Framework with the Conceptual Framework for Financial Reporting.’</i>			
IAS 1 BV (RB) page B752 BV (BB) page 999	rubric, last sentence	<i>‘replaced the Framework’</i>	<i>‘replaced the Framework’</i>

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IAS 1 BV (RB) page B786 BV (BB) page 1033	row for 'Cash flow hedges' in 20X6	'(3000)'	'(3,000)'
IAS 21 BV (RB) page B983	paragraph BC25B	'in equity [†] '	'in equity [§] '
IAS 27 BV (RB) page B1032 BV (BB) page 1554	paragraph BC32		After 'of the <i>Framework</i> ' insert footnote: 'now paragraph 4.4(c) of the <i>Conceptual Framework</i> '
IAS 32 BV (RB) page A766	footnote to IFRIC 19	'(earlier application permitted)'	
IAS 32 BV (RB) page B1095	footnote to 'IAS 39' in paragraph BC26	'the IASB'	'the Board'
IAS 34 BV (RB) page B1172 BV (BB) page 1811	paragraph B4	'This Standard'	'The Standard'
IAS 34 BV (RB) page B1173 BV (BB) page 1812	paragraph B9	'one-time'	'one-off'
IAS 34 BV (RB) page B1175 BV (BB) page 1814	paragraph B19	'one-time'	'one-off'

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IAS 34 BV (RB) page B1174 BV (BB) page 1813	paragraph B13	‘paragraph 28 of this Standard’	‘paragraph 28 of the Standard’
IAS 34 BV (RB) page B1176	paragraph B23	‘the <i>Framework</i> ’	‘the <i>Conceptual Framework</i> ’
IAS 36 BV (RB) page B1222 BV (BB) page 1910	footnote to ‘ <i>Information</i> ’ in paragraph BC147	‘under IFRS 8’	‘under IAS 14’
IAS 37 BV (RB) page A901	Table of contents	‘ EFFECTIVE DATE ...95 ’	‘ EFFECTIVE DATE ...95–97 ’
IAS 38 BV (RB) page B1325 BV (BB) page 2069	paragraph BC72A, last sentence	‘paragraph 38’	‘paragraph 98’
IAS 39 BV (RB) page B1360	after paragraph BC36	‘BC37–BC104 [Deleted]’	‘BC37–BC104E [Deleted]’
IAS 39 BV (RB) page B1451	Formula below ‘ Spot-forward relationship ’	$F = \frac{(1 + SR_t)^t - 1}{(1 + SR_{t-1})}$	$F = \frac{(1 + SR_t)^t}{(1 + SR_{t-1})^{t-1}} - 1$
IFRIC 13 BV (RB) page A1116	paragraph 10A	‘Improvements to IFRSs’	‘ <i>Improvements to IFRSs</i> ’
IFRIC 17 BV (RB) page A1152 BV (BB) page 2744	Table of contents		Below ‘ APPENDIX ’ insert ‘ Amendments to IFRS 5 and IAS 10 ’

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IFRIC 17 BV (RB) pages B1701 and B1703	paragraphs BC37 and BC50		After 'IAS 39' insert footnote as follows:
'In November 2009 and October 2010 the Board amended some of the requirements of IAS 39 and relocated them to IFRS 9 <i>Financial Instruments</i> . IFRS 9 applies to all items within the scope of IAS 39.'			
SIC-13 BV (RB) page B1735	two footnotes to paragraph 13	'paragraph' (twice)	'paragraphs' (twice)
SIC-27 BV (RB) page A1201	reference to IFRS 9		footnote: 'effective date 1 January 2013 (earlier application permitted)'
IFRS Foundation Constitution BV (BB) pages 21 and 22 BV (RB) pages B1799 and B1800	section 37(g)-(k)	'(g) ... projects; (h) ... priorities; (i) ... draft; (j) ... project; (k) ... project; and'	'(g) ... projects. (h) ... priorities. (i) ... draft. (j) ... project. (k) ... project.'
IASB Due Process Handbook BV (BB) page 47 BV (RB) page B1825	paragraph 116	'sections'	'section'
IFRS Interpretations Committee Due Process Handbook BV (RB) page B1832	Table of contents	' XX '	

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<i>Glossary of Terms</i> BB page 2909 RB pages A1259 and B1879	references for 'operating activities'	'IAS 14.8'	
<i>Glossary of Terms</i> BB page 2910 RB pages A1260 and B1880	references for 'parent'	'IFRS 3.A'	