

IASB Editorial corrections and amendments to:

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IFRS 1 (as revised November 2008)

IFRIC 18

Date: 6 February 2009

| Document | Position in text | Deleted | Substituted/inserted |
|--------------------------|---|-------------------------------|----------------------------------|
| IFRS 1 (2008) page 40 | IG Example 11 Note 6 | 'revaluation reserve' [twice] | 'revaluation surplus' [twice] |
| IFRS 1 BV page 182 | IG Example 11 Note 6 | 'revaluation reserve' [twice] | 'revaluation surplus' [twice] |
| IAS 1 BV page 956 | in third paragraph of ' Example disclosure ' | 'revaluation reserve' | 'revaluation surplus' |
| IAS 12 BV page 1107 | Example 2, in paragraph above ' Current tax expense ' | 'revaluation reserve' | 'revaluation surplus' |
| IAS 12 BV page 1112 | Illustrative disclosure, in paragraph above ' Explanation ... ' | 'revaluation reserve' | 'revaluation surplus' |
| IFRIC 18 page 11 | paragraph A1 | 'In Appendix D5' | 'In Appendix D' |