

IASB Editorial corrections and changes to:

- ***Bound Volume 2009***
- ***IFRS for SMEs***
- ***IFRS 9***
- ***IAS 24 (issued November 2009)***

Date: 4 March 2010

Document	Position in text	Deleted	Substituted/inserted
IFRS 1 BV page 117	paragraph C4(h)(i)	'in process'	'in-process'
IFRS 2 BV page 203	paragraph 11 footnote	'includes'	'include'
IFRS 3 BV page 401	paragraph BC80		Make 'In contrast ...purchase.' a new paragraph BC80A
IFRS 7 BV page 768	paragraph 24(b)	'hedges; and'	'hedges.'
IFRS 7 BV page 771	paragraph 38	'Standards'	'IFRSs'
IAS 7 BV page 1007	paragraph 23		After 'owners of properties.' make remaining text a new paragraph 23A
IAS 7 BV page 1009	paragraph 39	'obtaining and losing'	'obtaining or losing'
IAS 34 BV page 1720	paragraph B33	'is restated'	'are restated'
IAS 36 BV page 1731	paragraph IN11(b)(ii)	'or'	
IAS 37 BV page 1881	paragraph IN4	'law suit'	'lawsuit'
IAS 37 BV page 1889	paragraph 16	'law suit'	'lawsuit'
IAS 39 BV page 2015	paragraph 57	'equity'	'other comprehensive income'

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IFRIC 14 BV page 2609	paragraph BC41	‘(a) the issue ... BC12); (b) requirements ... BC23); and (c) the transitional ...’	‘(a) The issue ...BC12). (b) Requirements ...BC23). (c) The transitional ...’
SIC-27 BV page 2725	paragraph A2(c)	‘set-off’	‘set off’
<i>IFRS for SMEs</i> page 73	paragraph 12.22	‘hedged instrument’	‘hedged item’
IFRS 9 Appendix C page 4	in IFRS 1, paragraph 39B	‘D19, added’	‘D19 and added’
IFRS 9 Appendix C page 17	in IFRS 7, paragraph 44H	‘paragraphs 2–5 ... paragraph 12A’	insert the following text:
‘paragraphs 2, 3, 8, 9, 20, 29 and 30, added paragraphs 11A, 11B, 12B–12D and 20A and deleted paragraphs 12 and 12A.’			
IFRS 9 Appendix C pages 26 and 27	paragraph C19	‘In IAS 27 ...paragraph 43A is added ...’	‘In IAS 27 ...paragraph 43B is added ...’ Renumber paragraph 43A as 43B
IFRS 9 Appendix C page 33	paragraph C25: in IAS 32, paragraph AG2	‘liabilities.’	‘liabilities are set out in IAS 39. ’
IFRS 9 Appendix C page 42	in IAS 39, paragraph 57	‘equity’	‘other comprehensive income’
IFRS 9 Appendix C page 44	paragraph C28	‘Paragraphs AG3, ...AG4H and AG4I are amended ...’	‘Paragraphs AG3, ...AG4H, AG4I and AG8 are amended ...’
IFRS 9 Appendix C page 46	in paragraph AG4I of IAS 39	‘mulitple’	‘multiple’
IFRS 9 Amendments to guidance on other IFRSs page 55	paragraph IGA1, third line	‘IG56, IG58’	‘IG56, IG57, IG58’

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IFRS 9 Amendments to guidance on other IFRSs page 56			Insert text as follows.
'IG57 ... first satisfied the recognition criteria in IAS 39 <u>or IFRS 9</u> . However, ...'			
IFRS 9 Basis for Conclusions Appendix page 54	heading above paragraph BC23	' Reclassification (paragraphs 12 and 12A-12D '	' Reclassification (paragraphs 12 and 12A <u>12B-12D</u> '
page 64	paragraph BCA22	'scope of IFRS 9 <i>Financial Instruments</i> '	'scope of IFRS 9'
IAS 24 page 4	rubric	'paragraphs 1-29.'	'paragraphs 1-29 and the Appendix.'