

**IASB Editorial corrections and changes to:**

- **IFRS 9 *Financial Instruments* (issued November 2009)**
- ***Bound Volume 2010***
- ***Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters* (issued January 2010)**

**Originally posted 24 May 2010. Shaded items amended 23 June and 8 July 2010.**

| Document   | Position in text              | Deleted             | Substituted/inserted                           |
|--|-------------------------------|---------------------|--|
| IFRS 9<br>Appendix C<br>page 4   | paragraph C2                  | 'paragraph B1 is'   | 'paragraphs B1 and B5 are'                     |
| page 5   | paragraph C2                  |                     | insert new text as follows:                    |
| <p>'B5 An entity shall not reflect in its opening IFRS statement of financial position a hedging relationship of a type that does not qualify for hedge accounting in accordance with IAS 39 (for example, many hedging relationships where the hedging instrument is a cash instrument or written option; <u>or</u> where the hedged item is a net position; <del>or where the hedge covers interest risk in a held-to-maturity investment</del>).'</p> |                               |                     |  |
| IFRS 9<br>Appendix C<br>page 21  | paragraph 12                  | '68, 82, 93 and 95' | '68, 82, 93, 95 and 123'                       |
| page 22  |                               |                     | After paragraph 95 insert new text as follows: |
| <p>'123 In the process of applying the entity's accounting policies, management makes various judgements, apart from those involving estimations, that can significantly affect the amounts it recognises in the financial statements. For example, management makes judgements in determining:</p> <p>(a) <del>[deleted] whether financial assets are held-to-maturity investments;</del></p> <p>(b) ....'</p>  |                               |                     |  |
| IFRS 9<br>Appendix C<br>page 28  | paragraph 41D<br>of IAS 28    |                     | amend to read as follows:                      |
| <p>'IFRS 9, issued in November 2009, amended paragraphs 1 and 18–19A of this Standard as amended in May 2008. An entity shall apply those amendments if using that version of this Standard when it applies IFRS 9.'</p>   |                               |                     |  |
| IFRS 9<br>Appendix C<br>page 29  | reference to<br>paragraph 41A | '41A'               | '41AA'   |

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| IFRS 9<br>Appendix C<br>page 29  | paragraph 41A                   |  | renumber as 41AA and amend to read as follows: |
| ‘IFRS 9, issued in November 2009, amended paragraphs 1, 18 and 19 of this Standard as amended at 31 December 2007. An entity shall apply those amendments if using that version of this Standard when it applies IFRS 9.’  |                                 |  |  |
| IFRS 9<br>Appendix C<br>page 31  | paragraph 58C<br>of IAS 31      |  | amend to read as follows:                      |
| ‘IFRS 9, issued in November 2009, amended paragraphs 1 and 51 of this Standard, as amended at 31 December 2007, and paragraphs 1, 45–45B and 51 of this Standard as amended in May 2008. When applying IFRS 9 an entity shall also apply the amendments made by IFRS 9 to the version of this Standard being applied by the entity.’ |                                 |  |  |
| IFRS 9<br>Appendix C<br>page 32  | paragraph C23                   | ‘and paragraph 58A is added’           | ‘and paragraph 58C is added’                   |
|  | paragraph 58A<br>of IAS 31      |  | renumber as 58C and amend to read as follows:  |
| ‘IFRS 9, issued in November 2009, amended paragraphs 1 and 51 of this Standard, as amended at 31 December 2007, and paragraphs 1, 45–45B and 51 of this Standard as amended in May 2008. When applying IFRS 9 an entity shall also apply the amendments made by IFRS 9 to the version of this Standard being applied by the entity.’ |                                 |  |  |
| IFRS 9<br>Appendix C<br>page 43  | paragraph 103L,<br>after ‘AG8,’ |  | ‘AG29, AG31–AG35,’                             |
| IFRS 9<br>Appendix C<br>page 49  | paragraph AG53                  | ‘For this purpose ... profit or loss.’ | Substitute the following:                      |
| ‘For this purpose assets that are <u>mandatorily measured at fair value through profit or loss</u> <del>held for trading</del> form a separate <del>category</del> <u>classification</u> from assets designated <u>as measured</u> at fair value through profit or loss.’  |                                 |  |  |

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| IFRS 9<br>Basis for<br>Conclusions<br>page 38   | paragraph<br>BC107, last<br>sentence  | ‘beginning after’  | ‘beginning on or after’   |
| IFRS 1<br>BV<br>page A36  | paragraph B5                          | ‘option; where ...<br>investment).’                                | ‘option; or where the hedged<br>item is a net position).’                         |
| IFRS 1<br>BV<br>page A42  | paragraph D1(j)                       | ‘(paragraph D19)’  | ‘(paragraphs D19–D19C)’   |
|   |                                       | paragraph D1(n) and (o)  | insert the following:   |
| <p>‘(n) borrowing costs (paragraph D23);<br/>(o) transfers of assets from customers (paragraph D24); and<br/>(p) extinguishing financial liabilities with equity instruments (paragraph D25).’</p>                                    |                                       |  |   |
| IFRS 3<br>BV<br>page A102   | paragraph 16(a)                       | ‘in accordance with IAS 39’  | ‘in accordance with IFRS 9<br><i>Financial Instruments</i> and<br>IAS 39’         |
| IAS 1<br>BV<br>page A314  | paragraph 123(a)                      | ‘whether financial assets are<br>held-to-maturity<br>investments;’ | ‘[deleted]’   |
| IAS 19<br>BV<br>page A487   | title page, above<br>entry for IFRS 9 |  | new entry and footnote as<br>follows:   |
| <ul style="list-style-type: none"> <li>• IAS 24 <i>Related Party Disclosures</i> (as revised in November 2009)<sup>FN</sup><br/> <sup>FN</sup> effective date 1 January 2011 (earlier application permitted)</li> </ul>               |                                       |  |   |
| IAS 28<br>BV<br>page A634   | paragraph 19                          | <b>‘in accordance with IAS 39,<br/>the fair value ... IAS 39.’</b> | <b>‘in accordance with IFRS 9<br/>and IAS 39, the fair value ...<br/>IFRS 9.’</b> |
| IAS 28<br>BV<br>page A639   | after<br>paragraph 41A                |  | insert the following<br>paragraph 41AA  |
| <p>‘41AA IFRS 9, issued in November 2009, amended paragraphs 1, 18 and 19 of this Standard as amended at 31 December 2007. An entity shall apply those amendments if using that version of this Standard when it applies IFRS 9.’</p> |                                       |  |   |

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| IAS 28<br>BV<br>page A639  | paragraph 41D                   | paragraph                                    | insert the following  |
| ‘IFRS 9, issued in November 2009, amended paragraphs 1 and 18–19A of this Standard as amended in May 2008. An entity shall apply those amendments if using that version of this Standard when it applies IFRS 9.’  |                                 |  |   |
| IAS 31<br>BV<br>page A666  | paragraph 58C                   | paragraph                                    | insert the following  |
| ‘IFRS 9, issued in November 2009, amended paragraphs 1 and 51 of this Standard, as amended at 31 December 2007, and paragraphs 1, 45–45B and 51 of this Standard as amended in May 2008. When applying IFRS 9 an entity shall also apply the amendments made by IFRS 9 to the version of this Standard being applied by the entity.’ |                                 |  |   |
| IAS 39<br>BV<br>page A898  | paragraph 103L,<br>after ‘AG8,’ |  | ‘AG29, AG31–AG35,’  |
| IAS 39<br>BV<br>page A925  | paragraph AG53                  | ‘meet the definition of held<br>for trading’ | ‘are mandatorily measured at<br>fair value through profit or<br>loss’ |
| IFRS 2<br>BV<br>page B73   | Table of contents               | ‘ <b>January 2009</b> ’                      | ‘ <b>June 2009</b> ’  |
| IFRS 2<br>BV<br>page B73   | Table of contents               |  | At end, insert new entry  |
| <b>‘TABLE OF CONCORDANCE</b>   |                                 | <b>B186’</b>                                 |   |

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| IFRS 2<br>BV<br>page B155  | Table of contents  | Existing table of contents          | Substitute the following:           |
| <p>CONTENTS</p> <p style="text-align: right;"><i>paragraphs</i></p> <p><b>GUIDANCE ON IMPLEMENTING IFRS 2 SHARE-BASED PAYMENT</b></p> <p>DEFINITION OF GRANT DATE <span style="float: right;">IG1–IG4</span></p> <p>DEFINITION OF VESTING CONDITIONS <span style="float: right;">IG4A</span></p> <p>TRANSACTIONS WITH PARTIES OTHER THAN EMPLOYEES <span style="float: right;">IG5–IG7</span></p> <p>Transaction in which the entity cannot identify specifically<br/>some or all of the goods or services received <span style="float: right;">IG5A–IG5D</span></p> <p>Measurement date for transactions with parties other than employees <span style="float: right;">IG6–IG7</span></p> <p>TRANSITIONAL ARRANGEMENTS <span style="float: right;">IG8</span></p> <p>EQUITY-SETTLED SHARE-BASED PAYMENT TRANSACTIONS <span style="float: right;">IG9–IG17</span></p> <p>CASH-SETTLED SHARE-BASED PAYMENT TRANSACTIONS <span style="float: right;">IG18–IG19</span></p> <p>SHARE-BASED PAYMENT ARRANGEMENTS WITH CASH<br/>ALTERNATIVES <span style="float: right;">IG20–IG22</span></p> <p>SHARE-BASED PAYMENT TRANSACTIONS AMONG GROUP ENTITIES <span style="float: right;">IG22A</span></p> <p>ILLUSTRATIVE DISCLOSURES <span style="float: right;">IG23</span></p> <p>SUMMARY OF CONDITIONS FOR A COUNTERPARTY TO RECEIVE<br/>AN EQUITY INSTRUMENT GRANTED AND OF ACCOUNTING<br/>TREATMENTS <span style="float: right;">IG24</span></p> |  |                                     |                                     |
| IFRS 3<br>BV<br>page B238  | paragraph<br>BC198, fifth<br>sentence  | ‘Moveover’                          | ‘Moreover’                          |
| IFRS 9<br>BV<br>page B632  | paragraph<br>BC107, last<br>sentence   | ‘beginning after’                   | ‘beginning on or after’             |
| IAS 1<br>BV<br>page B683   | column headings<br>for ‘ <b>Other<br/>comprehensive<br/>income for the<br/>year, after tax</b> ’ | ‘ <b>20X7</b> ’ and ‘ <b>20X7</b> ’ | ‘ <b>20X7</b> ’ and ‘ <b>20X6</b> ’ |
|  | footnote (a)   | ‘other comprehensive<br>income’     | ‘profit’                            |
| IAS 39<br>BV<br>page B1392   | in row ‘ <i>Forecast<br/>based on new<br/>forward rate</i> ’                                     | ‘5.25%’                             | ‘5.75%’                             |
| Glossary<br>BV<br>page B1823   | ‘ <b>originated loans<br/>and receivables</b> ’  | delete item                         |                                     |

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| <i>Limited Exemption</i><br>page 4 | in first instruction box | 'Paragraph 39C is added.' | 'Paragraph 39D is added.'   |
|                                    | paragraph number         | '39C'                     | '39D'                       |