

IASB Editorial corrections and amendments to:

- ***Bound Volume 2009***
- ***Improvements to IFRSs*** (issued April 2009)
- ***IFRS for SMEs*** (issued July 2009)

Date: 28 September 2009

Document	Position in text	Deleted	Substituted/inserted
IFRS 1 BV page 138	paragraph BC30(l)	‘BC63E);’	‘BC63E).’
IFRS 2 BV page 202	paragraph 5, fourth sentence	‘controlof’	‘control of’
IFRS 4 BV page 634	Entry 1.11	‘[Refer: paragraph 4(d) ... BC23E]’	
IFRS 5 BV page 687	paragraph 44D	‘IAS 27 (as amended in May 2008)’	‘IAS 27 (as amended in January 2008)’
IAS 12 BV page 1083	in paragraph beginning ‘In May 1999’	‘ <i>Balance Sheet</i> and’	‘ <i>Balance Sheet Date</i> and’
IAS 12 BV page 1138	Example 6, first sentence	‘On January 20X1’	‘On 1 January 20X1’
IAS 17 BV page 1194	paragraph 63	‘ transactionis ’	‘ transaction is ’
IAS 18 BV page 1212	footnote to paragraph 20(d)	‘ <i>in the Legal Form</i> ’	‘ <i>Involving the Legal Form</i> ’
IAS 19 BV page 1299	paragraph BC4(h)	‘E54), are’	‘E54) are’
IAS 20, BV page 1349	rubric, after ‘the context of’		‘the Basis for Conclusions,’
IAS 21 page 1359	last sentence	‘The following Interpretation...’	‘Apart from SIC-7, the following Interpretation ...’
IAS 29 BV page 1519	rubric	‘ <i>Basis for Conclusions,</i> <i>the</i> ’	
IAS 34 BV page 1715	paragraph B7, first sentence	‘obligation that are’	‘obligation that is’
IAS 36 BV page 1850	paragraph IE32, Schedule 2	‘CU’ in second column	‘CU’ in third column

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Document	Position in text	Deleted	Substituted/inserted
IAS 38 BV page 1919	paragraph 2(d)	' extraction of, minerals '	' extraction of minerals '
<i>Improvements to IFRSs</i> page 10	at end of paragraph BC14A		footnote as follows:
'Paragraphs BC14A—BC14E were added by <i>Improvements to IFRSs</i> issued in April 2009.'			
<i>Improvements to IFRSs</i> page 20	paragraph BC6	' <i>in IFRSs</i> '	' <i>to IFRSs</i> '
<i>IFRS for SMEs</i> page 201	heading above paragraph 34.7		amend style of heading to match heading above paragraph 34.4
<i>IFRS for SMEs</i> page 207	paragraph 35.11, first sentence	'data for the period period in which'	'data for the period in which'
<i>IFRS for SMEs</i> Illustrative Financial Statements page 8	in 20X2 column	<u>4,609</u> <u>2,662,204</u>	<u>4,309</u> <u>2,662,604</u>