

## IASB Editorial corrections and changes to

- **Bound Volume 2007**
- **IFRS 3 (issued January 2008)**
- **IAS 27 (issued January 2008)**
- ***Vesting Conditions and Cancellations—Amendments to IFRS 2* (issued January 2008)**

posted 7 February 2008

Document	Position in text	Deleted	Substituted/inserted
IAS 27 page 27	paragraph A7, above ‘Paragraph 41B is added ...’		new item as follows:
‘In paragraph 35 the reference to ‘ <b>paragraphs 37–42 of IAS 27</b> ’ is amended to ‘ <b>paragraphs 38–43 of IAS 27</b> ’.			
IAS 27 page 27	paragraph A7, in paragraph 41B	‘ <b>paragraphs 18 and 19</b> ’	‘ <b>paragraphs 18, 19 and 35</b> ’
IAS 27 page 29	paragraph A8, above ‘Paragraph 58A is added ...’		new item as follows:
‘In paragraph 46 the reference to ‘ <b>paragraphs 37–42 of IAS 27</b> ’ is amended to ‘ <b>paragraphs 38–43 of IAS 27</b> ’.			
IAS 27 page 29	paragraph A8, in paragraph 58A	‘ <b>paragraph 45</b> ’	‘ <b>paragraphs 45 and 46</b> ’
IAS 27 page 57	paragraph BCA1: in new heading	‘ <b>Disposal and partial</b> ’	‘ <b>Disposal or partial</b> ’
IAS 27 page 58	paragraph BCA1: footnote to heading above IAS 21 paragraph BC33	‘These paragraphs were added to the Basis for Conclusions as a’	‘This heading and paragraphs BC33 and BC34 were added as a’
IAS 27 page 58	paragraph BCA2: footnote to heading above IAS 28 paragraph BC21	‘This paragraph was added to the Basis for Conclusions as a’	‘This heading and paragraph BC21 were added as a’
IAS 27 page 59	paragraph BCA3: footnote to heading above IAS 31 paragraph BC16	‘This paragraph was added to the Basis for Conclusions as a’	‘This heading and paragraph BC16 were added as a’

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<b>Document</b>	<b>Position in text</b>	<b>Deleted</b>	<b>Substituted/inserted</b>
IFRS 3 Basis page 156	IAS 36, paragraph BC131F	‘paragraph BC131C(b)’	‘paragraph BC131D(b)’
IFRS 3 IE page 31	second paragraph of IAS 12 Example 6		after ‘ <i>Business Combinations</i> ’ insert ‘(as revised in 2008)’
<i>Vesting Conditions and Cancellations</i> page 12	Year 2 figures in Liability column	‘600’ and ‘(1,800)’	‘(600)’ and ‘1,800’
IAS 19 BV page 1155	Basis paragraph 4(i)	‘over-ride’	‘override’
IAS 38 BV page 1713	at end of footnote in example illustrating paragraph 65		‘(CU).’
IAS 39 BV page 1990	Answer to Q E.3. 2, paragraph above second table	‘LC15 (= LC59 × [2.00 – 1.75])’	‘LC15 (= FC59 × [2.00 – 1.75])’