

Editorial corrections

Date posted: November 2013

Compilations of editorial corrections are published three times a year: before *IFRS* (Blue Book), *IFRS* (Red Book) and *A Guide through IFRS* are issued.

Urgent technical errors corrections are published ad-hoc.

If you find an error that you think we should include in the next issue of Editorial corrections, please contact editorial@ifrs.org.

Yours sincerely,

The Editorial team

Corrections to 2013 IFRS (Blue Book), 2013 IFRS (Red Book) and A Guide through IFRS 2013

The following editorial corrections have been made to 2013 IFRS (Blue Book) (BV (BB)), 2013 IFRS (Red Book) (BV (RB)) and A Guide through IFRS 2013 (BV (Edu)) as a consequence of errors that were made when compiling those volumes. The original individual publications do not contain these errors and so are unaffected by these corrections.

Original document and reference	Other publications affected	Deleted	Substituted/inserted
IFRS 1 First-time Adoption of International Financial Reporting Standards			
BV (BB) page A55 Table of Contents	BV (RB) page A49 BV (Edu) page A45	... Consolidated Financial Statements: Joint arrangements and Disclosure of Interests in Other Entities: Transition Guidance (Amendments to IFRS 10, IFRS 11 and IFRS 12) issued in June 2012 ...	[deleted]
BV (BB) page B23 Front page of Part B	BV (RB) page B23 BV (Edu) page B23	... Consolidated Financial Statements: Joint arrangements and Disclosure of Interests in Other Entities: Transition Guidance (Amendments to IFRS 10, IFRS 11 and IFRS 12) issued in June 2012 ...	[deleted]
BV (BB) page B29 Board of approval	BV (RB) page B29 BV (Edu) page B29		[Board of Approval deleted]

Original document and reference	Other publications affected	Deleted	Substituted/inserted
IAS 33 Earnings per Share			
BV (BB) page B1297 Example 7; footnotes	BV (RB) page B1457	... (d) $[(\text{CU}2,900,000 - \text{CU}2,000,000) \div 1,000] \times 1,000 \text{ shares} = 900,000 \text{ shares.}$... (d) $[(\text{CU}2,900,000 - \text{CU}2,000,000) \div 1,000] \times 1,000 \text{ shares} = 900,000 \text{ shares.}$ (e) Because the loss during the third quarter is attributable to a loss from a discounted operation, the antidilution rules do not apply. The control number (ie profit or loss from continuing operations attributable to the equity holders of the parent entity) is positive. According, the effect of potential ordinary shares is included in the circulation of diluted earnings per share.
IAS 36 Impairment of Assets			
BV (BB) page A910 Paragraph 2	N/A	This Standard shall ...	This Standard shall ...
BV (Edu) page A1125 Paragraph 130(f)	N/A	... the entity shall disclosure the the entity shall disclose the ...
IAS 39 Financial Instruments: Recognition and Measurement			
BV (BB) page B1518 Paragraph BC76B	N/A	n looking to an ...	In looking to an ...