

**IASB Editorial corrections and amendments to:**

- *Bound Volume 2009*
- *Improving Disclosures about Financial Instruments*
- *Group Cash-settled Share-based Payment Transactions*

**Date: 15 July 2009**

<b>Document</b>	<b>Position in text</b>	<b>Deleted</b>	<b>Substituted/inserted</b>
IFRS 1 BV page 107	paragraph 15, fourth sentence	‘statement of position’	‘statement of financial position’
IFRS 1 BV page 111	paragraph 37	‘paragraphs 13 and B7’	‘paragraphs B1 and B7’
IFRS 1 BV page 113	paragraph B1(b)	‘(paragraphs B4–B6),’	‘(paragraphs B4–B6);’
IFRS 1 BV page 114	paragraph B6	‘in IAS 39 the entity’	‘in IAS 39, the entity’
IFRS 1 BV page 120	paragraph D7	‘ <i>Property</i> and’	‘ <i>Property</i> ; and’
IFRS 1 BV page 122	paragraph D14(a)	‘at cost or’	‘at cost; or’
IFRS 1 BV page 122	paragraph D15	‘in accordance with paragraph D14’	‘in accordance with IAS 27’
IFRS 1 BV page 122	paragraph D15(a)	‘IAS 27 or’	‘IAS 27; or’
IFRS 4 BV page 541	paragraph 4(d)	‘Standard’	‘IFRS’
IFRS 4 BV page 559	paragraph B18(g)	‘Standard’	‘IFRS’
IAS 7 BV page 1016	Under ‘ <b>Cash flows from operating activities</b> ’	‘Interest expense      400 <u>3,740</u> ’	‘Interest expense <u>400</u> 3,740’
IAS 18 BV page 1210	paragraph 11	‘interest free’	‘interest-free’
IAS 39 BV page 2026	paragraph 102	‘ <b>disposal or period disposal</b> ’	‘ <b>disposal or partial disposal</b> ’
IAS 39 BV page 2188	entry for G.2	‘cash flow statements’	‘statements of cash flows’

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IAS 39 BV page 2198	In Question B.17	'entity-specific' (twice) 'industry's'	' <i>entity-specific</i> ' (twice) ' <i>industry's</i> '
IAS 39 BV page 2258	In Question F.3.11	'the date on'	'the date when'
IFRIC 4 BV page 2428	Entry for paragraph 5	'ISSUE'	'ISSUES'
IFRIC 12 BV page 2532	Entry for 'Consensus'	'11–21'	'11–27'
<i>Improving Disclosures about Financial Instruments</i> page 12	paragraph B11F(h)	'instruments that allows'	'instruments that allow'
<i>Group Cash-settled Share-based Payment Transactions</i> page 10	definition of 'equity-settled share-based payment transaction' <sup>1</sup>	delete definition	insert following text:
<p>'A <b>share-based payment transaction</b> in which the entity</p> <p>(a) receives goods or services as consideration for <u>its own equity instruments of the entity</u> (including shares or <b>share options</b>), <u>or</u></p> <p>(b) receives goods or services but has no obligation to settle the transaction with the <u>supplier</u>.'</p>			