

# Editorial corrections

Date posted: May 2019

Editorial corrections revise minor inaccuracies, including misspellings and numbering or grammatical mistakes.

These corrections affect only mandatory and core non-mandatory text such as bases for conclusions, illustrative examples and implementation guidance. Corrections to other sections, including introductions, will not be publicly logged. Urgent corrections of technical errors are published *ad hoc*.

If you need information about a change that is not publicly logged or if you find an error we should correct, please contact [editorial@ifrs.org](mailto:editorial@ifrs.org).

The editorial team

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## Corrections to the *Annotated Issued IFRS® Standards 2019*, the *Issued IFRS® Standards 2019*, the *Annotated Required IFRS® Standards 2019* and the *Required IFRS® Standards 2019*

The following editorial corrections may apply to the *Annotated Issued IFRS® Standards 2019* (Annotated Red Book; 'BV-ARB'), the *Issued IFRS® Standards 2019* (Red Book; 'BV-RB'), the *Annotated Required IFRS® Standards 2019* (Annotated Blue Book; 'BV-ABB') and the *Required IFRS® Standards 2019* (Blue Book; 'BV-BB') as a consequence of errors that were made when compiling these volumes. The original individual publications do not contain these errors and so are unaffected by these corrections.

The 'original document and reference' column identifies the publication in which the error first occurred. Text to be inserted, deleted or substituted is set out in red, and any explanatory information is contained within square brackets.

- **IAS 1 *Presentation of Financial Statements***
- **IFRS Foundation *Due Process Handbook***

Original document and reference	Other publications affected	Instruction	Text after correction applied
<b>IAS 1 <i>Presentation of Financial Statements</i></b>			
BV-RB page A939  IAS 1 paragraph 7	BV-ARB page A1093  IAS 1 paragraph 7	Between the text:  <b>'Notes provide narrative descriptions or disaggregations of items presented in those statements and information about items that do not qualify for recognition in those statements.'</b>  and the text:  'The components of other comprehensive income include: ...'  insert:  <b>Other comprehensive income comprises items of income and expense (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other IFRSs.</b>	<b>Notes provide narrative descriptions or disaggregations of items presented in those statements and information about items that do not qualify for recognition in those statements.</b>  <b>Other comprehensive income</b> comprises items of income and expense (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other IFRSs.  The components of other comprehensive income include: ...
BV-RB page A940  IAS 1 paragraph 7	BV-ARB page A1094  IAS 1 paragraph 7	Delete duplicated text:  <del><b>Owners are holders of instruments classified as equity.</b></del> <del><b>Profit or loss is the total of income less expenses, excluding the components of other comprehensive income.</b></del> <del><b>Reclassification adjustments are amounts reclassified to profit or loss in the current period that were recognised in other comprehensive income in the current or previous periods.</b></del>	<b>Owners are holders of instruments classified as equity.</b>  <b>Profit or loss</b> is the total of income less expenses, excluding the components of other comprehensive income.  <b>Reclassification adjustments</b> are amounts reclassified to profit or loss in the current period that were recognised in other comprehensive income in the current or

		<p><del><b>Total comprehensive income is the change in equity during a period resulting from transactions and other events, other than those changes resulting from transactions with owners in their capacity as owners.</b></del></p> <p><del><b>Total comprehensive income comprises all components of 'profit or loss' and of 'other comprehensive income'.</b></del></p> <p><b>Owners</b> are holders of instruments classified as equity.</p> <p><b>Profit or loss</b> is the total of income less expenses, excluding the components of other comprehensive income.</p> <p><b>Reclassification adjustments</b> are amounts reclassified to profit or loss in the current period that were recognised in other comprehensive income in the current or previous periods.</p> <p><b>Total comprehensive income</b> is the change in equity during a period resulting from transactions and other events, other than those changes resulting from transactions with owners in their capacity as owners.</p> <p>Total comprehensive income comprises all components of 'profit or loss' and of 'other comprehensive income'.</p>	<p>previous periods.</p> <p><b>Total comprehensive income</b> is the change in equity during a period resulting from transactions and other events, other than those changes resulting from transactions with owners in their capacity as owners.</p> <p>Total comprehensive income comprises all components of 'profit or loss' and of 'other comprehensive income'.</p>
<b>IFRS Foundation Due Process Handbook</b>			
<p>BV-BB page C2239</p> <p>IFRS Foundation Due Process Handbook</p>	<p>BV-ARB page C2401</p> <p>BV-RB page C2371</p> <p>BV-ABB page C2267</p>	<p>The 2019 bound volumes contain an incorrect version of the <i>Due Process Handbook</i>. This incorrect version predates the inclusion of the IFRS Taxonomy Due Process and consequential amendments approved by the Trustees in May 2016. The correct version of the <i>Due Process Handbook</i>, issued in June 2016, is available at <a href="http://www.ifrs.org">www.ifrs.org</a> and on <a href="#">eIFRS</a>.</p>	<p>[The text of the handbook is extensive and, therefore, is not reproduced in these editorial corrections.]</p>