

Editorial corrections

Date posted: October 2021

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.

The editorial team

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Correction to standalone amendment

This editorial correction revises the specified standalone amendment and shows how that amendment should have appeared at its initial publication.

Text to be substituted is set out in red.

- **Disclosure of Accounting Policies *Amendments to IAS 1 and IFRS Practice Statement 2***

Original document and reference	Other publications affected	Instruction	Text after correction applied
Disclosure of Accounting Policies <i>Amendments to IAS 1 and IFRS Practice Statement 2</i>			
<p>Page 31 of the booklet, under the heading:</p> <p>Amendments to IAS 34 <i>Interim Financial Reporting</i></p>	<p>—</p>	<p>Substitute:</p> <p>(e) notes, comprising <u>material significant-accounting policy information</u> and other explanatory information;</p> <p>for:</p> <p>(e) notes, material comprising significant-accounting policy information <u>and other explanatory information;</u></p>	<p><u>Content of an interim financial report</u></p> <p>5 IAS 1 defines a complete set of financial statements as including the following components:</p> <p>...</p> <p>(e) notes, comprising <u>material significant-accounting policy information</u> and other explanatory information;</p>