

Editorial corrections

Date posted: August 2023

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.

Corrections to stand-alone Standards

The editorial correction described in the table below has been made to the following publication:

- the illustrative examples accompanying the revised version of IFRS 3 *Business Combinations* (January 2008)

The correction has also been made to *IFRS® Standards—Issued at 1 January 2023* (RB); *Annotated IFRS® Standards—Issued at 1 January 2023* (ARB); *IFRS® Standards—Required at 1 January 2023* (BB); and *Annotated IFRS® Standards—Required at 1 January 2023* (ABB).

The ‘Original document and reference’ column in the table below identifies the publication in which the error first occurred. Text to be substituted is set out in red.

Original document and reference	Other publications affected	Instruction	Text with correction applied
Illustrative examples accompanying the revised version of IFRS 3 <i>Business Combinations</i> (January 2008)			
Page 8 of <i>Illustrative Examples, Comparison with SFAS 141(R) and Table of Concordance</i> (published in January 2008 to accompany the revised version of IFRS 3 <i>Business Combinations</i>).	Later reproductions in the bound volumes: RB, p. B85 ARB, p. B94 BB, p. B85 ABB, p. B94	In the last sentence of paragraph IE11, substitute ‘ Entity B ’ for the erroneous reference to ‘Entity A’.	IE11 ... That is because Entity A Entity B is the accounting acquirer, and ...