

Editorial corrections

Date posted: September 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:

- ***Lack of Exchangeability (August 2023)***

The 'Original document and reference' column in the table below identifies the publication in which the error first occurred.

| Original document and reference | Other publications affected | Instruction | Text with correction applied |
|---|---|---|--|
| <i>Lack of Exchangeability (August 2023)</i> | | | |
| Page 12 of <i>Lack of Exchangeability (August 2023)</i> (which made amendments to IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i>). | None. The document in its uncorrected form appears only on the IFRS Foundation's website. | <p>At the foot of page 12 add the following text and the boxed instruction that precedes it. Both were omitted from page 12 in error.</p> <div data-bbox="766 641 1297 703" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>A heading is amended. New text is underlined.</p> </div> <p>Appendix <u>B</u> Amendments to other pronouncements ...</p> | <div data-bbox="1367 540 1898 602" style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p>A heading is amended. New text is underlined.</p> </div> <p>Appendix <u>B</u> Amendments to other pronouncements ...</p> |