

Editorial corrections to the Financial Instruments Volume

The following editorial corrections have been made to IFRS 9 *Financial Instruments* (July 2014) since the March 2015 editorial corrections were issued.

| Original document and reference | Deleted | Substituted/inserted | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--------------------------------------|-------|--|---------|-------|--|---------------------|--|-------|------------------|--|-------|--|--|------|---|---------|-------|--|---------|-------|--|---------------------|--|-------|------------------|--|-------|--|--|------|
| Basis for Conclusions booklet page 9 Paragraph BC2.8 | ... that Standard (see paragraphs BC5.118–BC5.121). Additionally, ... | ... that Standard. Additionally, ... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Implementation Guidance booklet page 85 Example E.3.2 | <table border="0"> <tr> <td>Dr Bond</td> <td>LC620</td> <td></td> </tr> <tr> <td>Dr Cash</td> <td>LC188</td> <td></td> </tr> <tr> <td>Cr Interest revenue</td> <td></td> <td>LC175</td> </tr> <tr> <td>Cr Exchange gain</td> <td></td> <td>LC525</td> </tr> <tr> <td>Cr Fair value change in other comprehensive income</td> <td></td> <td>LC38</td> </tr> </table> | Dr Bond | LC620 | | Dr Cash | LC188 | | Cr Interest revenue | | LC175 | Cr Exchange gain | | LC525 | Cr Fair value change in other comprehensive income | | LC38 | <table border="0"> <tr> <td>Dr Bond</td> <td>LC620</td> <td></td> </tr> <tr> <td>Dr Cash</td> <td>LC118</td> <td></td> </tr> <tr> <td>Cr Interest revenue</td> <td></td> <td>LC175</td> </tr> <tr> <td>Cr Exchange gain</td> <td></td> <td>LC525</td> </tr> <tr> <td>Cr Fair value change in other comprehensive income</td> <td></td> <td>LC38</td> </tr> </table> | Dr Bond | LC620 | | Dr Cash | LC118 | | Cr Interest revenue | | LC175 | Cr Exchange gain | | LC525 | Cr Fair value change in other comprehensive income | | LC38 |
| Dr Bond | LC620 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dr Cash | LC188 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cr Interest revenue | | LC175 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cr Exchange gain | | LC525 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cr Fair value change in other comprehensive income | | LC38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dr Bond | LC620 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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