

# Editorial corrections

Date posted: October 2020

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 amendments

The following editorial corrections revise amendments to other Standards set out in stand-alone Standards and amendments. They reflect these amendments as they should have appeared at their initial publication. These corrections may also apply to the *Annotated Issued IFRS® Standards 2020* (Annotated Red Book; 'ARB'), the *Issued IFRS® Standards 2020* (Red Book; 'RB'), the *Annotated Required IFRS® Standards 2020* (Annotated Blue Book; 'ABB') and the *Required IFRS® Standards 2020* (Blue Book; 'BB').

The 'original document and reference' column identifies the publication in which the error first occurred. The text to be substituted is set out in red.

- **IFRS 7 *Financial Instruments: Disclosures***

Original document and reference	Other publications affected	Instruction	Text after correction applied
<b>IFRS 7 <i>Financial Instruments: Disclosures</i></b>			
Page 12 of the Standard booklet of <i>Interest Rate Benchmark Reform</i> , which amended IFRS 9, IAS 39 and IFRS 7 (issued in September 2019).	Later reproductions in the bound volumes:  ARB, p. A357 RB, p. A311 ABB, p. A411 BB, p. A357	Substitute '44FF' for '44DF' in paragraph 44EE.  (This correction supplements the correction posted in September 2020 which renumbered paragraphs 44DE and 44DF as paragraphs 44EE and 44FF to match the style of the preceding paragraphs in IFRS 7.)	44EE <i>Interest Rate Benchmark Reform</i> , which amended IFRS 9, IAS 39 and IFRS 7, issued in September 2019, added paragraphs 24H and 44FF. An entity shall apply these amendments when it applies the amendments to IFRS 9 or IAS 39.  44FF In the reporting period in which an entity first applies <i>Interest Rate Benchmark Reform</i> , issued in September 2019, an entity is not required to present the quantitative information required by paragraph 28(f) of IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> .