

Editorial corrections

Date posted: September 2024

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:

- **IFRS 18 *Presentation and Disclosure in Financial Statements* (April 2024)**

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

Original document and reference	Other publications affected	Instruction	Text with correction applied
IFRS 18 <i>Presentation and Disclosure in Financial Statements</i> (April 2024)			
Pages 73 and 75 of IFRS 18 <i>Presentation and Disclosure in Financial Statements</i> (April 2024).	None.	<p>A new paragraph was added to the effective-date paragraphs of IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i> by IFRS 18 (and set out in Appendix D thereto). The number assigned to that new paragraph ('39AI') was done so in error. The number mistakenly duplicates that of another paragraph 39AI, which was added earlier to IFRS 1 by <i>Lack of Exchangeability</i> (August 2023).</p> <p>Consequently, on p. 75, the number '39AJ' should be substituted for '39AI'. A similar correction should be made to the related boxed instruction on p. 73.</p>	<div data-bbox="1367 618 1959 764" style="border: 1px solid black; padding: 5px;"> <p>Paragraphs 1, 3, 4, 4A, 5, 22, 32, D30 and E2 and Appendix A are amended. Paragraphs 32(za) and 39AJ are added. New text is underlined and deleted text is struck through.</p> </div> <p>...</p> <p>39AJ <u>IFRS 18 issued in April 2024 amended paragraphs 1, 3, 4, 4A, 5, 22, 32, D30 and E2, amended Appendix A and added paragraph 32(za). An entity shall apply those amendments when it applies IFRS 18.</u></p>