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Dear Hans,

**Exposure Draft ED/2013/1 *Recoverable Amount Disclosures for Non-Financial Assets*  
(Proposed Amendments to IAS 36)**

On behalf of the Accounting Standards Committee of Germany (ASCG), I am writing to comment on the Exposure Draft ED/2013/1 *Recoverable Amount Disclosures for Non-Financial Assets (Proposed Amendments to IAS 36)*. We appreciate the opportunity to respond to the Exposure Draft.

We agree with the proposed amendments to the disclosure requirements as they remove unintended consequences of an earlier amendment. However, we do not see merit in adding an example of how to meet part of the disclosure requirements as this might be seen as serving a wider purpose than intended.

If you would like to discuss any aspects of this comment letter in detail, please do not hesitate to contact me.

Yours sincerely,

*Liesel Knorr*  
President



## Appendix

### Question 1 – Disclosures of recoverable amount

Do you agree with the proposed amendments? If not, why and what alternative do you propose?

We agree with the proposed amendments.

### Question 2 – Disclosures of the measurement of fair value less costs of disposal

Do you agree with the proposed amendments? If not, why and what alternative do you propose?

We agree with the proposed amendments.

### Question 3 – Transition provisions

Do you agree with the proposed transition method and effective date? If not, why and what alternative do you propose?

We agree with applying the amendments retrospectively for annual periods beginning on or after 1 January 2014.

### Question 4 – Other comments

Do you have any other comments on the proposals?

The ED proposes to add Example 10 *Disclosures about fair value less costs of disposal*. Given that the example covers only requirements in paragraph 130(b) and 130(f)(ii) out of the whole array of requirements in paragraph 130, we see no value added in the example, rather the danger that constituents might take it as sufficient to meet all disclosure requirements in case of impairment.