

18 January 2013

IASB publishes Exposure Draft: *Recoverable Amount Disclosures for Non-Financial Assets* (Proposed Amendments to IAS 36)

The International Accounting Standards Board (IASB) today published for public comment an Exposure Draft of proposed modifications to the disclosures in *IAS 36 Impairment of Assets* for the measurement of the recoverable amount of impaired assets. Those disclosure requirements were introduced by IFRS 13 *Fair Value Measurement*, issued in May 2011.

The Exposure Draft can be accessed via the '[Comment on a proposal](#)' page. The IASB requests comments on these proposals by 19 March 2013.

Printed copies of the Exposure Draft will be available from our [Web Shop](#).

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About the International Accounting Standards Board

The IASB was established in 2001 and is the standard-setting body of the IFRS Foundation, an independent, private sector, not-for-profit organisation. The IASB is committed to developing, in

the public interest, a single set of high quality, global accounting Standards that provide high quality, transparent and comparable information in general purpose financial statements. In pursuit of this objective the IASB conducts extensive public consultations and seeks the cooperation of international and national bodies around the world. The IASB has 15 full-time members drawn from 11 countries and a variety of professional backgrounds. Board members are appointed by, and accountable to, the Trustees of the IFRS Foundation, who are required to select the best available combination of technical expertise and diversity of international business and market experience. In their work the Trustees are accountable to a Monitoring Board of public authorities.