

22 March 2013

Mr Hans Hoogervorst  
Chairman  
International Accounting Standards Board  
30 Cannon Street  
London, EC4M 6XH  
United Kingdom

Dear Mr Hoogervorst

**EXPOSURE DRAFT ED/2013/1 — RECOVERABLE AMOUNT DISCLOSURES FOR NON-FINANCIAL ASSETS**

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The Malaysian Accounting Standards Board welcomes the opportunity to provide comments on the IASB Exposure Draft ED/2013/1 *Recoverable Amount Disclosures for Non-Financial Assets* (Proposed Amendments to IAS 36).

We appreciate the IASB's efforts to amend IAS 36 *Impairment of Assets* to clarify the disclosure requirements set out in the Standard. We have considered the proposals as described in the Exposure Draft and we agree with the proposed amendments.

If you need further clarification, please contact Ms. Tan Bee Leng at +603 2240 9200 or by email at [beeleng@masb.org.my](mailto:beeleng@masb.org.my).

Thank you.

Yours sincerely,



**MOHAMMAD FAIZ AZMI**  
Chairman