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Accountant

Individual Commentary

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Sir Hans Hoogervorst Chairman of the International Accounting Standards Board
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Equity Method: Share of Other Net Asset Changes

Proposed amendments to IAS 28

22 March 2013

I'm Denise Juvenal this is pleasure to have the opportunity to comment on this consultation **Equity Method: Share of Other Net Asset Changes** Proposed amendments to IAS 28 of the International Accounting Standards Board - IASB. This is my individual commentary for the International Accounting Standards Board – IASB for this project.

Questions for respondents

Question 1

The IASB proposes to amend IAS 28 so that an investor should recognise in the investor's equity its share of the changes in the net assets of the investee that are not recognised in profit or loss or OCI of the investee, and that are not distributions received. Do you agree? Why or why not?

Yes, I agree with the IASB proposes to amend IAS 28 so that an investor should recognize in the investor's equity its share of the changes in the net assets.

Question 2

The IASB also proposes that an investor shall reclassify to profit or loss the cumulative amount of equity that the investor had previously recognised when the investor discontinues the use of the equity method. Do you agree? Why or why not?

Yes, I agree with IASB proposes that an investor shall reclassify to profit or loss the cumulative amount of equity that the investor had previously recognized the investor discontinues the use of the equity method.

Question 3

Do you have any other comments on the proposals?

I suggest for the board, if agree that contact the regions for to know the impact of this modification in IAS 28.

Thank you for opportunity for comments this proposal, if you have questions don't hesitate contact to me, rio1042370@terra.com.br.

Yours,

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