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Standards Board  
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28th of November 2008

**Comment Letter on on:**

**Exposure Draft of proposed  
Improvements to IFRSs  
published in August 2008, comments due until 7<sup>th</sup> November 2008**

Dear IASB Members

I generally agree with the Board's proposals to amend IFRSs. Nonetheless I would like to add a proposal for an amendment of IAS 38.

**IAS 38 Intangible Assets**

**Question 1:** *Do you agree with the Board's proposal to amend the IAS 38 as described in the exposure draft? If not, why and what alternative do you propose?*

I generally agree with the Board's proposal to amend IAS 38. However, I believe it may be helpful to investors to require the following additional disclosure in

IAS 38 paragraph 118 (e) (iv):  
impairment losses recognised in profit or loss during the period in accordance with  
IAS 36 (~~if any~~ if there are no such impairment losses recognised uncover this fact in  
the reconciliation);

and in IAS 38 paragraph 118 (e) (v):  
impairment losses reversed in profit or loss during the period in accordance with IAS  
36 (~~if any~~ if there are no such impairment losses reversed recognised uncover this  
fact in the reconciliation);

and in IAS 38 paragraph 118 (e) (vi):  
any amortisation recognised during the period (if there is no such amortisation  
recognised uncover this fact in the reconciliation);

Such an added guidance seems important to me. We all know that impairments tend to be displaced. If it is evident that an explicit statement that no impairments have been recognised is required this will be thought-provoking to users of the financial statements.

I am sorry for sending you this comment with some delay.  
Thank you for giving me the opportunity to comment on the planned Annual Improvements of IFRSs.

If you would like further clarification of the issues raised in this letter, I would be happy to discuss these with you.

Yours sincerely,

Evelyn Teitler  
Member of the Board of Swiss GAAP FER

