

**SUPPLEMENT TO THE EXPOSURE DRAFT OF  
AN AMENDMENT TO A STATEMENT OF  
GENERALLY ACCEPTED ACCOUNTING  
PRACTICE**

**FINANCIAL INSTRUMENTS:  
IMPAIRMENT**

February 2011

This supplement to an international exposure draft, issued by the International Accounting Standards Board (IASB), is released for public comment in South Africa by the Accounting Practices Committee (APC).

Comments received on the supplement to the international exposure draft will be considered when drafting a submission to the IASB and in recommending this as an amendment to a Statement of Generally Accepted Accounting Practice for approval by the Accounting Practice Board (APB).

One copy of written comment should be addressed to:

Project Director – Accounting  
File Reference APC – ED 298  
P O Box 59875  
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Comments can also be emailed to:

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Your comments should be dispatched so as to be received by no later than **1 March 2011**. All replies will be regarded as being on public record unless confidentiality is requested.