

**EFRAG**

Attn. EFRAG Technical Expert Group  
35 Square de Meeûs  
B-1000 Brussels  
Belgique



Secretariaat:  
Antonio Vivaldistraat 2, 1083 GR Amsterdam  
Postbus 7984, 1008 AD Amsterdam

**Our ref** : RJ-EFRAG 615 A  
**Direct dial** : Tel.: (+31) 20 301 0391  
**Date** : Amsterdam, 19 January 2022  
**Re** : Comments on EFRAG's draft endorsement advice on initial application IFRS 17 and IFRS 9 – Comparative Information (amendment to IFRS 17)

T +31(0)20 301 03 91  
secretariaat@rjnet.nl  
www.rjnet.nl

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to provide comments on the draft endorsement advice letter on *Initial Application of IFRS 17 and IFRS 9 – Comparative Information (Amendment to IFRS 17) ('the Amendment')* against the technical criteria in the EU and on its assessment of whether the Amendments are conducive to the European public good – 28 December 2021<sup>1</sup> (the 'invitation to Comment').

We concur with the assessment of Initial Application of IFRS 17 and IFRS 9 – Comparative Information (Amendment to IFRS 17) ('the Amendment') against the technical criteria in the EU and on its assessment of whether the Amendments are conducive to the European public good. We have no further remarks.

We will be pleased to give you any further information that you may require.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'G.M. van Santen', written in a cursive style.

drs. G.M. van Santen RA  
Chairman Dutch Accounting Standards Board

---

<sup>1</sup> <https://www.efrag.org/News/Project-558/EFRAG-seeks-comments-on-its-Draft-Endorsement-Advice-on-Initial-Application-of-IFRS-17-and-IFRS-9--Comparative-Information-Amendment-to-IFRS-17->