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Our ref : RJ-EFRAG 550  
Date : Amsterdam, 4 February 2013  
Re : Exposure Draft '**Annual Improvements to IFRSs 2011-2013 Cycle**'

Dear members of the EFRAG Technical Expert Group,

The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond on your draft comment letter on the Exposure Draft Annual Improvements to IFRSs 2011-2013 Cycle.

Regarding your question to constituents in paragraph 20 our answer is that we believe that any proposed amendments to IFRS 3 should as much as possible be included as part of the planned post-implementation review of the standard. However, if there any urgent issues, or issues that have been clearly overlooked at an earlier stage we believe it is appropriate to make amendments to IFRS 3 separately from the post-implementation review.

Your draft comment letter is an excellent summary of the main changes proposed and includes comments with which we concur. We support your letter and therefore have decided to refer to your draft comment letter in our comment letter to the IASB.

Yours sincerely,



H. de Munnik  
Chairman Dutch Accounting Standards Board