

Secretariat:
Antonio Vivaldistraat 2-8
Postbox 7984
1008 AD Amsterdam
The Netherlands

T +31 (0)20 301 03 91
F +31 (0)20 301 02 79
rj@rjnet.nl
www.rjnet.nl

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

Our ref : RJ-IASB 427 E
Direct dial : 0031 20 301 0235
Date : September 24 st 2012
Re : Comments on Draft IFRIC Interpretation DI/2012/2 Put Options Written on
Non-controlling Interests

Dear members of the EFRAG Technical Expert Group,

In connection with the Draft IFRIC Interpretation DI/2012/2 Put Options Written on Non-controlling Interests as issued on 31 May 2012 ('DI') we agree with your concerns as included in your draft comment letter. We also believe that the IFRS Interpretation Committee should report back to the IASB that this topic should be dealt by the IASB.

Given the complexity and broader range of issues around the accounting of written put options on non-controlling interests, we perceive the issues addressed in this draft interpretation as indicative of inconsistencies or conflicting matters in IFRSs and therefore it should be considered by the IASB. As a result we recommend to refer this topic to the IASB and suggest to include it in IASB's project on financial instruments with characteristics of equity, including the accounting treatment of put options written on non-controlling interests.

For the abovementioned reasons we do not provide answers to the individual questions.

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

Yours sincerely,



Hans de Munnik
Chairman Dutch Accounting Standards Board