

EFRAG
Attn. EFRAG Technical Expert Group
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Our ref : RJ-EFRAG 576 B
Direct dial : (+31) 20 301 0391
Date : Amsterdam, 21 June 2017
Re : Suggestions to the Draft Comment Letter of EFRAG on the Exposure Draft ED/2017/2
Improvements to IFRS 8 Operating Segments

Dear members of EFRAG-TEG,

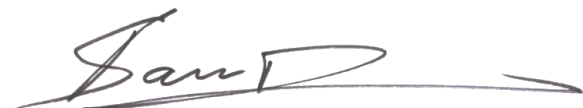
The Dutch Accounting Standards Board (DASB) appreciates the opportunity to respond to the Exposure Draft 2017/2 Improvements to IFRS 8 Operating Segments.

In this case we have to inform you that we do not support the draft comment letter of EFRAG. We appreciate the efforts of the IASB to improve IFRS 8 and address issues identified in the post-implementation review of that standard. However, we are not convinced that the proposed amendments provide solutions for the issues that have been identified and we fear that the proposed amendments are likely to create new implementation questions upon their introduction. For those reasons we are not in favour of adding examples and additional guidance to the standards. We favour principle-based standards and accept that such standards require a certain level of judgement in practical application.

As a result we will advise the IASB not to proceed with these amendments to IFRS 8 and IAS 34.

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

Yours sincerely,



prof. dr. Peter Sampers
Chairman Dutch Accounting Standards Board