



Jean-Paul Gauzès
EFRAG Board President
35 Square de Meeûs
B-1000 Brussels

IFRS Technical Committee

Phone: +49 (0)30 206412-11

E-Mail: barckow@drsc.de

Berlin, 03 July 2020

Dear Jean-Paul,

Draft Endorsement Advice–Extension of the Temporary Exemption from Applying IFRS 9 (Amendments to IFRS 4)

On behalf of the Accounting Standards Committee of Germany (ASCG) I am writing to contribute to EFRAG's Draft Endorsement Advice Letter on the IASB's *Extension of the Temporary Exemption from Applying IFRS 9 (Amendments to IFRS 4)*.

The ASCG fully concurs with the draft endorsement advice letter as drafted.

Yours sincerely,

Andreas Barckow

President

Contact:

Joachimsthaler Str. 34
D-10719 Berlin
Phone: +49 (0)30 206412-0
Fax: +49 (0)30 206412-15
E-Mail: info@drsc.de

Bank Details:

Deutsche Bank Berlin
IBAN-Nr.
DE26 1007 0000 0070 0781 00
BIC (Swift-Code)
DEUTDE33XXX

Register of Associations:

District Court Berlin-Charlottenburg, VR 18526 Nz
President:
Prof Dr Andreas Barckow
Executive Director:
Prof Dr Sven Morich