

1 February 2022

Deloitte LLP Hill House 1 Little New Street London EC4A 3TR

Phone: +44 (0)20 7936 3000 Fax: +44 (0)20 7583 0112 www.deloitte.co.uk

The UK Endorsement Board 8th floor 125 London Wall Barbican London EC2Y 5AS

By email: ifrs17@endorsement-board.uk

Dear UK Endorsement Board

UK Endorsement Board's Draft Endorsement Criteria Assessment for IFRS 17 'Insurance Contracts'

Deloitte LLP is pleased to respond to the UK Endorsement Board's invitation to comment on the Draft Endorsement Criteria Assessment ('DECA') for IFRS 17 Insurance Contracts.

We support the UK Endorsement Board's tentative conclusion in the DECA that IFRS 17 Insurance Contracts meets the statutory endorsement criteria and therefore should be adopted for use in the UK.

If you have any questions, please contact Veronica Poole in London at 020 7007 0884.

Yours sincerely

Deloitte LLP

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London, EC4A 3HQ, United Kingdom.

Deloitte LLP is the United Kingdom affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.