

EFRAG – European Financial Reporting Advisory Group  
35 Square de Meeûs  
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Belgium

15 May 2020

**EFRAG Pre-Consultation Document - IASB Project IBOR Phase 2**

The Danish Accounting Standards Committee ('DASC') set up by FSR – Danish Auditors is pleased to respond to EFRAG's Pre-Consultation Document - IASB Project IBOR Phase 2.

Our response to the questions asked to constituents is that DASC agrees with the EFRAG view.

If you have any questions and comments, please do not hesitate to contact us.

Kind regards

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DASC Chairman

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Question to constituents [#6]

**IASB tentative decision 1: Classification and measurement—modification of financial instruments (October 2019)**

DASC agrees with the EFRAG view.

Question to constituents [#11]

**IASB tentative decision 2: Accounting implications from derecognition of a modified financial instrument (October 2019)**

DASC agrees with the EFRAG view.

Question to constituents [#28]

**IASB tentative decision 3: Hedge accounting (December 2019)**

DASC agrees with the EFRAG view.

Question to constituents [#32]

**IASB tentative decision 4: End of application—Phase 1 exceptions (January 2020)**

DASC agrees with the EFRAG view.

Question to constituents [#40]

**IASB tentative decision 5: Other IFRS Standards (January 2020)**

DASC agrees with the EFRAG view.

Question to constituents [#46]

**IASB tentative decision 6: Disclosures (January 2020)**

DASC agrees with the EFRAG view.

Question to constituents [#52]

**IASB tentative decision 7: Hedges of risk components—Separately identifiable criteria (February 2020)**

DASC agrees with the EFRAG view.

Question to constituents [#56]

**IASB tentative decision 8: End of Phase 2 amendments and voluntary versus mandatory application (February 2020)**

DASC agrees with the EFRAG view.

Question to constituents [#62]

**IASB tentative decision 9: Effective date and transition requirements (February 2020)**

DASC agrees with the EFRAG view.