

EFRAG – European Financial Reporting Advisory Group
35 Square de Meeûs
B-1000 Brussels
Att.: Mr. Didier Andries, Ms. Almudena Alcalá and Ms. Galina Borisova

By e-mail: didier.andries@efrag.org; almudena.alcala@efrag.org; galina.borisova@efrag.org

13 January 2022

Dear Mr. Andries, Ms. Alcalá and Ms. Borisova,

**EFRAG's Draft Comment Letter on the IASB's Request for Information –
*Post-implementation Review of IFRS 9 – Classification and
Measurement***

The Danish Accounting Standards Committee ('DASC') set up by FSR – Danish Auditors is pleased to respond to EFRAG's Draft Comment Letter (the 'DCL') on the IASB's Request for Information ('RIF') – *Post-implementation Review of IFRS 9 – Classification and Measurement*.

DASC has discussed the DCL and decided not to respond specifically to the questions to constituents. We generally concur with the views of EFRAG as expressed in the DCL and therefore overall support its contents. This includes the outlined priorities of the nine issues addressed in the DCL.

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

Kind regards,

Torben Johansen
DASC Chairman

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DASC International Relations

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