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**EFRAG’s Draft Comment Letter on the IASB’s Exposure Draft ED/2020/3,  
Classification of Liabilities as Current or Non-current - Deferral of  
Effective Date (Proposed amendments to IAS 1)**

The Danish Accounting Standards Committee ('DASC') set up by FSR – danske revisorer is pleased to respond to EFRAG’s Draft Comment Letter on the IASB’s Exposure Draft “Classification of Liabilities as Current or Non-current - Deferral of Effective Date (Proposed amendments to IAS 1)”.

For the reasons stated in the appendix to the draft comment letter, DASC agrees with EFRAG’s draft comment letter.

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

Kind regards

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