


# POSITION PAPER



**EFRAG: draft comment letter on the IASB exposure draft  
ED/2019/2 Annual Improvements to IFRS Standards 2018-  
2020**

ESBG (European Savings and Retail Banking Group)

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ESBG welcomes the opportunity to comment on the EFRAG's draft comment letter on the IASB exposure draft ED/2019/2 Annual Improvements to IFRS Standards 2018-2020.

**Question 1: Proposed amendments to IFRS 1 - Do you agree with the IASB's proposal to amend IFRS 1 and accompanying documents in the manner described in the Exposure Draft? If not, why not, and what do you recommend instead?**

**Question 2: Proposed amendments to IFRS 9 - Do you agree with the IASB's proposal to amend IFRS 9 and accompanying documents in the manner described in the Exposure Draft? If not, why not, and what do you recommend instead?**

*Answer: ESBG agrees with the EFRAG position.*

**Question 3: Proposed amendments to Illustrative Examples accompanying IFRS 16 - Do you agree with the IASB's proposal to amend Illustrative Examples accompanying IFRS 16 in the manner described in the Exposure Draft? If not, why not, and what do you recommend instead?**

*Answer: ESBG agrees with the EFRAG position*

**Question 4: Proposed amendments to IAS 41 - Do you agree with the IASB's proposal to amend IAS 41 and accompanying documents in the manner described in the Exposure Draft? If not, why, and what alternative do you propose?**



**About ESBG (European Savings and Retail Banking Group)**



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