

EFRAG – European Financial Reporting Advisory Group  
35 Square de Meeûs  
B-1000 Brussels  
Belgium  
Att.: Hocine Kebli and Raffaele Petruzzella  
By e-mail: [Commentletters@efrag.org](mailto:Commentletters@efrag.org)

5 January 2018

Dear EFRAG Board,

EFRAG Draft Comment Letter on the IASB's Exposure Draft ED/2017/6,  
Definition of Material – Proposed amendments to IAS 1 and IAS 8

The Danish Accounting Standards Committee set up by "FSR – danske revisorer"  
considered this issue during its November and December meetings. Our  
comments are:

We generally agree with the EFRAG Draft Comment Letter.

If you like a clarification or wish to discuss the matters with us, please do not  
hesitate to contact us.

Kind regards

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