

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

7 December 2017

Dear EFRAG Board,

**EFRAG Draft Comment Letter on the IASB's Exposure Draft ED/2017/5,  
Accounting Policies and Accounting Estimates – Proposed amendments  
to IAS 8**

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

Based on the discussion our comments are:

We generally agree with the EFRAG Draft Comment Letter. Especially we agree with the point that the proposals should be supported by additional illustrative examples.

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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