

**Från:** Choi, Uni <[uchoi@ifrs.org](mailto:uchoi@ifrs.org)>

**Skickat:** den 25 mars 2020 19:39

**Till:** [bjorn.forssen@telia.com](mailto:bjorn.forssen@telia.com); [greger@rasundaconsulting.com](mailto:greger@rasundaconsulting.com)

**Ämne:** RE: Any response on our suggestions on the IFRS Standards Discussion Paper DP/2018/1?

Dear Mr Forssén and Bolin,

My name is Uni Choi and I am the project manager for the FICE project.

First of all, I would like to thank you for your comment letter. The feedback you provided was valuable inputs to shaping the direction of the project.

In line with our due process, the staff analysed all comment letters received by the due date and presented the summary of the analysis to the International Accounting Standards Board. The Board discussed them at its public meetings in March, June and July 2019 meetings. The summary discussed by the Board and the recording of the Board discussion are available on our website. Since then the Board has been discussing this topic and will continue to do so. Notably, in its October 2019 meeting, the Board decided to focus on addressing common practice issues that arise when applying IAS 32 by making targeted amendments to IAS 32. The Board will also continue to work on enhancing the disclosures proposed in the Discussion Paper.

Please note that this is not an official response from the Board as the Board does not send an individual response to respondents to its consultation.

I thank you again for your contribution to the FICE project.

Regards

Uni

**Uni Choi** | Technical Staff

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