



# Foreningen af Statsautoriserede Revisorer

Kronprinsessegade 8, 1306 København K. Telefon 33 93 91 91  
Telefax nr. 33 11 09 13 e-mail: [fsr@fsr.dk](mailto:fsr@fsr.dk) Internet: [www.fsr.dk](http://www.fsr.dk)

Patrina Buchanan, Project Manager  
International Accounting Standards Board  
30 Cannon Street  
London EC4M 6XH  
England

**CL 11**

E-mail: [CommentLetters@iasb.org](mailto:CommentLetters@iasb.org)

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Dear Patrina Buchanan

## **Exposure Draft of Proposed Amendments to IFRS 6 and IFRS 1**

The Accounting Standards Committee of FSR has reviewed the proposed amendments to IFRS 6, Exploration for and Evaluation of Mineral Resources, and to IFRS 1, First-time Adoption of International Financial Reporting Standards.

The proposed amendments clarify the application of IFRS 1, paragraph 36 B, which is a consequential amendment of IFRS 6.

We have no comments or objections to the proposed amendments which we fully support.

Yours sincerely

Eskild Nørregaard Jakobsen  
Chairman of the Accounting  
Standards Committee

Ole Steen Jørgensen  
Head of Department, FSR  
Secretary to the Accounting  
Standards Committee