

# Swedish Bankers' Association

Svenska Bankföreningen

POSITION PAPER

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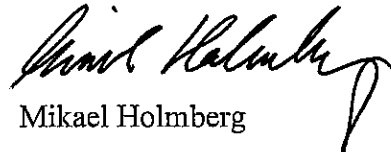
## **EXPOSURE DRAFT OF PROPOSED AMENDMENTS TO IAS 19 EMPLOYEE BENEFITS: ACTUARIAL GAINS AND LOSSES, GROUP PLANS AND DISCLOSURES**

Swedish Bankers' Association welcomes the opportunity to comment on the Board's exposure draft regarding proposed amendments to IAS 19 Employee Benefits. We support EFRAG's preliminary views on the Exposure Draft dated 19 May.

SWEDISH BANKERS' ASSOCIATION



Bengt G. Löwenthal



Mikael Holmberg

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