



SVENSKT NÄRINGSLIV

International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
United Kingdom

Stockholm March 24, 2017

Exposure Draft ED/2017/1
Annual Improvements to IFRS Standards 2015–2017 Cycle

Representing preparers' point of view, the Swedish Enterprise Accounting Group (SEAG) welcomes the opportunity to comment on the Exposure Draft (ED).

SEAG agrees with the proposed amendments in the ED and the effective dates suggested by the Board.

Yours sincerely,

CONFEDERATION OF SWEDISH ENTERPRISE

Sofia Bildstein-Hagberg
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Secretary of the Swedish Enterprise Accounting Group

The Swedish Enterprise Accounting Group (SEAG) represents more than 40 international industrial and commercial groups, most of them listed. The largest SEAG companies are active through sales or production in more than 100 countries.