



International Accounting Standards Board  
30 Cannon Street  
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Cc  
Efrag

Stockholm February 25, 2021

Exposure Draft ED/2021/2  
**Covid-19-Related Rent Concessions beyond 30 June 2021**

Thank you for the opportunity to respond to the ED. Swedish Enterprise Accounting Group (SEAG) agrees with prolonging the temporary relief regarding Covid-19 related rent concessions. We do however note that the transition requirements appear complicated to apply in practice.

Yours sincerely,

CONFEDERATION OF SWEDISH ENTERPRISE

Sofia Bildstein-Hagberg

*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.*