

EFRAG
35 Square de Meeûs
B-1000 Brussels

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EFRAG Consultation regarding the endorsement of IFRS 16

EFRAG has issued a Draft Endorsement Advice regarding the endorsement of IFRS 16 Leases. The Swedish Accounting Group (SEAG) has previously commented upon EFRAG's preliminary assessments regarding the standard against the EU endorsement criteria. In the present consultation, an additional Appendix 3 have been added with assessments of whether IFRS 16 is conducive to the European public good.

SEAG finds the argument in Appendix 3 well motivated. We have thus no reason to question the additional assessments made by EFRAG. Regarding the other parts of the Draft Endorsement Advice, we refer to our previous comments.

Kind regards,

CONFEDERATION OF SWEDISH ENTERPRISE
Swedish Enterprise Accounting Group



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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.