



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

Cc: EFRAG

Stockholm 10 June, 2015

## IASB Exposure Draft ED/2015/2 Effective date of IFRS 15

Representing preparers' point of view, the Swedish Enterprise Accounting Group (SEAG) welcomes the opportunity to comment on the Exposure Draft ED/2015/2, (ED).

In the ED, the IASB proposes to postpone the application of IFRS 15 until annual periods beginning on or after 1 January 2018. Earlier implementation will still be permitted. Due to the time required to implement the standard for some issuers and the objective to align the implementation of the standard with the implementation of Topic 606, SEAG agrees with the proposal in the ED.

Yours sincerely,

CONFEDERATION OF SWEDISH ENTERPRISE

Sofia Bildstein-Hagberg

Senior Adviser Financial Reporting  
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.*