

*Response received from the 100 Group on 9/1/2020*

Many thanks for coming back to us.

We understand and accept your judgement about due process boxes having been adequately ticked, however we still believe that the agenda decision changes the standard and do not believe that the agenda decision will lead to consistent implementation of IFRS 16 in respect of indefinite life leases. We are pleased that due process will be changed in future which might prevent further back-door standard setting.