

VOTES OF THE ARC

AT THE MEETING OF
THE ACCOUNTING REGULATORY COMMITTEE AND CONTACT COMMITTEE
OF 2 FEBRUARY 2007

VOTES ON PROPOSALS FOR COMMISSION REGULATIONS ON: IFRS 8 OPERATING SEGMENTS; IFRIC 10 INTERIM FINANCIAL REPORTING AND IMPAIRMENT; IFRIC 11 GROUP AND TREASURY SHARE TRANSACTIONS IN ACCORDANCE WITH REGULATION (EC) NO 1606/2002 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF 19 JULY 2002 ON THE APPLICATION OF INTERNATIONAL ACCOUNTING STANDARDS

Result of the votes on Proposals for Commission Regulations amending Regulation (EC) No 1725/2003 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council, as regards IFRS 8 Operating Segments, IFRIC 10 Interim Financial Reporting and Impairment and IFRIC 11 Group and Treasury Share Transactions.

All three draft Regulations were accepted unanimously. Part of Recital 2 of the Proposal for a Commission Regulation amending Regulation (EC) No 1725/2003 adopting certain international accounting standards in accordance with Regulation (EC) No 1606/2002 of the European Parliament and of the Council, as regards IFRS 8 Operating Segments was removed.