

TENTH MEETING OF THE ACCOUNTING REGULATORY COMMITTEE (ARC)

BRUSSELS, 8 SEPTEMBER 2004 (10 AM – 5 PM)

**ALBERT BORSCHETTE CONFERENCE CENTRE – 36 RUE FROISSART
ROOM 3-D**

DRAFT ANNOTATED AGENDA

I – Approval of the minutes of the ARC meeting of 9 July 2004 10:00 to 10:05

II – IAS 39 – State of Play 10:05 to 16:30

Proposal for a Commission Regulation adopting international accounting standard IAS 39 *Financial Instruments: Recognition and Measurement* (with the exception of the provisions on the use of the fair value option and certain provisions relating to hedge accounting) in accordance with Regulation (EC) N° 1606/2002 of the European Parliament and of the Council

*The members of the Committee are **not** expected to give their opinion on this implementing measure in accordance with the regulatory procedure provided for in Article 6 of Regulation (EC) N° 1606/2002.*

III – Miscellaneous 16:30 to 17:00

Member States will be invited to present any additional issues which need to be discussed.

Interpretation will be provided from F-D-E-ES-NL-P-EL-DA-FI-SV into F-D-E-I-ES-NL.