

## VOTES OF THE ARC

AT THE MEETING OF  
THE ACCOUNTING REGULATORY COMMITTEE AND CONTACT COMMITTEE  
OF 8 NOVEMBER 2005

### **VOTE ON AN AMENDMENT TO IAS 39 FINANCIAL INSTRUMENTS: RECOGNITION AND MEASUREMENT, CASH FLOW HEDGE ACCOUNTING OF FORECAST INTRAGROUP TRANSACTIONS CASHFLOWS**

**Result of the vote on a 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 an amendment to International Accounting Standard (IAS) 39.**

**The Amendment to IAS 39 – Cash flow hedge accounting of forecast intragroup transactions was accepted unanimously except by the one Delegation which was not present. Small corrections were made to footnote 2 and the title of the annex.**