

## VOTES OF THE ARC

AT THE MEETING OF  
THE ACCOUNTING REGULATORY COMMITTEE AND CONTACT COMMITTEE  
OF 30 NOVEMBER 2005

- VOTE ON A COMMISSION REGULATION ADOPTING INTERNATIONAL FINANCIAL REPORTING STANDARD (IFRS) 7 FINANCIAL INSTRUMENTS: DISCLOSURE, AMENDMENTS TO IFRS 1 FIRST-TIME ADOPTION OF IFRSs AND THE BASIS FOR CONCLUSIONS OF IFRS 6 EXPLORATION FOR AND EVALUATION OF MINERAL RESOURCES, AN AMENDMENT TO IAS 1 PRESENTATION OF FINANCIAL STATEMENTS—CAPITAL DISCLOSURES, AMENDMENTS TO IAS 39 FINANCIAL INSTRUMENTS: RECOGNITION AND MEASUREMENT AND IFRS 4 INSURANCE CONTRACTS—FINANCIAL GUARANTEE CONTRACTS AND INTERNATIONAL FINANCIAL REPORTING INTERPRETATIONS COMMITTEE’S (IFRIC) INTERPRETATION 6 LIABILITIES ARISING FROM PARTICIPATING IN A SPECIFIC MARKET—WASTE ELECTRICAL AND ELECTRONIC EQUIPMENT 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 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 IFRS 7, Amendments to IFRS 1 and 6, Amendment to IAS 1, Amendments to IAS 39 and IFRS 4 on financial guarantee contracts and IFRIC 6.

The draft Regulation was accepted unanimously. One correction was made to footnote 2.