

VOTES OF THE ARC

AT THE MEETING OF
THE ACCOUNTING REGULATORY COMMITTEE AND CONTACT COMMITTEE
OF 17 FEBRUARY 2006

FORMAL VOTE ON A PROPOSAL FOR A COMMISSION REGULATION ADOPTING IAS 21: THE EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES IN DECEMBER 2005 AND IFRIC 7: APPLYING THE RESTATEMENT APPROACH UNDER IAS 29 FINANCIAL REPORTING IN HYPERINFLATIONARY ECONOMIES IN ACCORDANCE WITH REGULATION (EC) NO 1606/2002 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF 19 JULY 2002

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 Amendment to IAS 21 and IFRIC 7.

The draft Regulation was accepted unanimously. One amendment was made to Article 2.