

**VOTES OF THE ARC**

**AT THE MEETING OF  
THE ACCOUNTING REGULATORY COMMITTEE AND CONTACT  
COMMITTEE  
OF 11 JULY 2008**

**VOTES ON PROPOSALS FOR COMMISSION REGULATIONS ON: IAS 1 (REVISED) - PRESENTATION OF FINANCIAL STATEMENTS; IAS 23 (REVISED) – BORROWING COSTS; IFRS 2 (REVISED) - SHARE-BASED PAYMENT: VESTING CONDITIONS AND CANCELLATIONS; IFRIC 13 – CUSTOMER LOYALTY PROGRAMMES; IFRIC 14 - IAS 19: THE ASSET CEILING: AVAILABILITY OF ECONOMIC BENEFITS AND MINIMUM FUNDING REQUIREMENTS.**

**All Member States voted in favour of the draft Commission Regulations endorsing the standards IAS 1, IAS 23, IFRS 2, IFRIC 13 and IFRIC 14.**