

**MEETING OF THE ACCOUNTING REGULATORY COMMITTEE (ARC)**

**CONTACT COMMITTEE MEETING**

**BRUSSELS, WEDNESDAY 1 OCTOBER 2008 (9.30 - 13.00)**

**ALBERT BORSCHETTE CONFERENCE CENTRE (AB – 1A) – 36 RUE FROISSART**

**DRAFT AGENDA**

**I Approval of the minutes of the ARC meeting of 11.07.2008 9.30 to 9.35**  
**(Document ARC/11/2008)**

**II Votes on Proposals for Commission Regulations on: 9.35 to 10.00**

- Amendments to  
**IFRS 1 *First-time Adoption of International Financial Reporting Standards*** and  
**IAS 27 *Consolidated and Separate Financial Statements*** "Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate"  
(Document ARC/./2008)
- Amendments to  
**IAS 32 *Financial Instruments: Presentation*** and  
**IAS 1 *Presentation of Financial Statements*** "Puttable Financial Instruments and Obligations Arising on Liquidation"  
(Document ARC/./2008)
- Endorsement of the *Annual Improvements to IFRSs*  
(Document ARC/./2008)

**III IFRIC 12 - Service concession arrangements 10.00 to 11.00**

- Effect Study (presented at 19 June ARC meeting)
- Draft proposal for the Commission Regulation on adoption of IFRIC 12. (Document ARC/./2008)

No endorsement vote on IFRIC 12 will take place at today's meeting.

<b>Break</b>	<b>11.00 to 11.15</b>
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<b>IV</b>	<b>Equivalence: IFRS and third country GAAPs</b>	<b>11.15 to 12.00</b>
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Update of developments since the last ARC meeting.

<b>V</b>	<b>IASB Governance, EFRAG enhancement</b>	<b>12.00 to 12.45</b>
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<b>VI</b>	<b>Miscellaneous</b>	<b>12.45 to 13.00</b>
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