

## VOTES OF THE ARC

AT THE MEETING OF  
THE ACCOUNTING REGULATORY COMMITTEE AND CONTACT COMMITTEE  
OF 30 JANUARY 2009

### VOTES ON PROPOSALS FOR COMMISSION REGULATIONS

- Revisions to IFRS 3 Business Combinations
- Amendments to IAS 27 Consolidated and Separate Financial Statements
- Amendments to IAS 39 Financial Instruments: Recognition and Measurement "Eligible Hedged Items"
- IFRIC Interpretation 16 Hedges of a Net Investment in a Foreign Operation

**All Member States voted in favour of the draft Commission Regulations endorsing the revised IFRS 3 Business Combinations, amended IAS 27 Consolidated and Separate Financial Statements, Amendment to IAS 39 Financial Instruments: Recognition and Measurement "Eligible Hedged Items" and IFRIC Interpretation 16 Hedges of a Net Investment in a Foreign Operation**