

VOTES OF THE ARC

AT THE MEETING OF
THE ACCOUNTING REGULATORY COMMITTEE AND CONTACT COMMITTEE
OF 3 MARCH 2009

VOTES ON PROPOSALS FOR COMMISSION REGULATIONS

- Amendments to IAS 39 *Financial Instruments: Recognition and Measurement* and IFRS 7 *Financial Instruments: Disclosures "Reclassification of Financial Assets – Effective Date and Transition"*
- Interpretation 15 *Agreements for the Construction of Real Estate*

All Member States voted in favour of the draft Commission Regulations endorsing the Amendments to IAS 39 *Financial Instruments: Recognition and Measurement* and IFRS 7 *Financial Instruments: Disclosures "Reclassification of Financial Assets – Effective Date and Transition"* and the Interpretation 15 *Agreements for the Construction of Real Estate*