

RESULTS OF THE WRITTEN VOTE PROCEDURE OF THE ARC

Members of
THE ACCOUNTING REGULATORY COMMITTEE
Voted by the written procedure between 23 November and 11 December 2009

VOTES ON PROPOSALS FOR COMMISSION REGULATIONS

- Amendments to IFRS 1: "Additional Exemptions for First-time Adopters "

All Member States supported the draft Commission Regulations endorsing amendments to IFRS 1: "Additional Exemptions for First-time Adopters"

Note: The vote by the written procedure according to Article 9 of the [Rules of Procedure of ARC](#) is possible by mail or e-mail during designated time period not shorter than 14 days. Any committee member who does not express his or her opposition or intention to abstain before the written procedure deadline is considered to have given his or her tacit agreement to the proposal.