

VOTES OF THE ARC

AT THE MEETING OF
THE ACCOUNTING REGULATORY COMMITTEE AND CONTACT COMMITTEE
OF 4 March 2010

VOTES ON PROPOSALS FOR COMMISSION REGULATIONS

- Revised IAS 24 Related Party Disclosures
- Amendments to IFRIC 14 Prepayments of a Minimum Funding Requirement
- IFRIC 19 Extinguishing Financial Liabilities with Equity Instruments
- Amendment to IFRS 1 (Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters)

All Member States voted in favour of the draft Commission Regulations endorsing Revised IAS 24 *Related Party Disclosures*, IFRIC 19 *Extinguishing Financial Liabilities with Equity Instruments* and Amendments to IFRIC 14 *Prepayments of a Minimum Funding Requirement* and to IFRS 1 (*Limited Exemption from Comparative IFRS 7 Disclosures for First-time Adopters*).