

ACCOUNTING REGULATORY COMMITTEE

| MEMBERS | And most frequent composition of delegation |
|------------------------------|---|
| <u>Austria</u> | Bundesministerium für Justiz Finanzministerium Finanzmarktaufsicht |
| <u>Belgium</u> | Ministère des Affaires Economiques Commission des Normes Comptables |
| <u>Bulgaria</u> | Ministry of Finance |
| <u>Cyprus</u> | Permanent Representation to the EU Ministry of Finance |
| <u>Czech Republic</u> | Ministry of Finance |
| <u>Denmark</u> | Danish Financial Supervisory Authority Danish Commerce and Companies Agency |
| <u>Estonia</u> | Ministry of Finance |
| <u>Finland</u> | Ministry of Finance Ministry of Social Affairs and Health |
| <u>France</u> | Conseil National de la Comptabilité Ministère de l'Economie, des Finances et de l'Industrie (trésor) |
| <u>Germany</u> | Bundesministerium der Justiz Bundesministerium für Wirtschaft und Arbeit |
| <u>Greece</u> | Greek Accounting and Auditing Oversight Board Ministry of Economy and Finance |
| <u>Hungary</u> | Ministry of Finance |
| <u>Ireland</u> | Institute of Chartered Accounts in Ireland Department of Enterprise, Trade and Employment |

| | |
|------------------------------|--|
| <u>Italy</u> | CONSOB ISVAP Banca d'Italia Ministry of Economy and Finance |
| <u>Latvia</u> | Ministry of Finance |
| <u>Lithuania</u> | Ministry of Finance Accounting Institute |
| <u>Luxembourg</u> | Commission de Surveillance du Secteur Financier Ministère de la Justice |
| <u>Malta</u> | Accounting Board Ministry of Finance |
| <u>Netherlands</u> | Ministry of Justice Ministry of Finance |
| <u>Poland</u> | Ministry of Finance |
| <u>Portugal</u> | CMVM CNC Ministry of Justice |
| <u>Romania</u> | Ministry of Public Finance |
| <u>Slovakia</u> | Ministry of Finance |
| <u>Slovenia</u> | Permanent Representation to the EU Slovenian Institute of Auditors |
| <u>Spain</u> | Banco de España ICAC |
| <u>Sweden</u> | Ministry of Justice |
| <u>United Kingdom</u> | Department of Trade and Industry |

OBSERVERS**Iceland****Ministry of Finance****Norway****Financial Supervisory Authority
Ministry of Finance****European Central Bank****Banking Advisory Committee (BAC)****Committee of European Banking Supervisors (CEBS)****Committee of European Security Regulators (CESR)****Committee of European Insurance and Occupational Pensions Supervisors (CEIOPS)****CHAIR and SECRETARIAT****European Commission****EXPERTS****EFRAG (when invited)**