

No.	Concept	Occu Parent
<b>ACCEPTED</b>		
1	Inventories, at net realisable value	7 Disclosure of inventories [text block]
2	Technology [member]	7 Intangible assets other than goodwill [member] - Classes of intangible assets other than goodwill [axis]
3	Description of accounting policy for emission rights [text block]	11 Disclosure of summary of significant accounting policies [text block]
<b>TO BE SPECIFICALLY DISCUSSED WITH THE IASB</b>		
1	Increase (decrease) through changes in scope of consolidation, property, plant and equipment	5 Changes in property, plant and equipment [abstract]
2	Net debt	6 TBD
3	EBIT	8 TBD
4	EBITDA	16 TBD
<b>TO BE SPECIFICALLY DISCUSSED WITH ITCG</b>		
1	Plant and machinery [member]	25 Property, plant and equipment [member] - Classes of property, plant and equipment [axis]
<b>REJECTED</b>		