

Overview of the use of options provided in the IAS Regulation (1606/2002) in the EU

Type of company	Listed undertakings								Other undertakings									
	Annual financial statements				Consolidated financial statements				Annual financial statements				Consolidated financial statements					
	IFRS permitted			IFRS required	IFRS permitted			IFRS required	IFRS permitted			IFRS required	IFRS permitted			IFRS required		
	Bank	Insurance	Other	Non-financial	Bank	Insurance	Other	Non-financial	Financial	Non-financial	Bank	Insurance	Other	Non-financial	Bank	Insurance	Other	Non-financial
Austria									Yes									
Belgium							Yes		Yes		Yes	Yes	Yes					Yes
Bulgaria		Yes							Yes						Yes			
Cyprus						Yes					Yes							Yes
Czech Republic						Yes			Yes									(1)
Germany		(2)							Yes									(2)
Denmark				(1)					Yes								Yes	
Estonia						Yes			Yes		Yes	Yes	Yes				Yes	Yes
Greece						Yes			Yes		Yes	Yes	Yes		(5)		Yes	Yes
Spain									Yes			(3)						Yes
Finland	Yes			Yes	Yes				Yes									(4)
France									Yes									
Croatia						Yes					Yes	Yes	Yes		(5)			(1)
Hungary						Yes			Yes							Yes	Yes	(1)
Ireland		Yes							Yes						Yes			
Italy					Yes	(6)	Yes	Yes	Yes		Yes			(9)	Yes		Yes	Yes
Lithuania				Yes	Yes	Yes	Yes		Yes		Yes	Yes	Yes				Yes	Yes
Luxembourg		Yes							Yes						Yes			
Latvia				Yes	Yes	Yes	Yes		(7)	Yes	Yes	Yes	Yes				Yes	Yes
Malta						Yes			Yes		Yes	Yes	Yes		(8)		Yes	Yes
Netherlands		Yes							Yes						Yes			
Poland		Yes							(10) or (11)	Yes					(10) or (11)			
Portugal				(1)	Yes		(6)		Yes	Yes							Yes	(1)
Romania					Yes		Yes	Yes	Yes		Yes		Yes				Yes	Yes
Sweden									Yes			(12)						
Slovenia				(6)	Yes	Yes			(1)	Yes	Yes					Yes	Yes	
Slovakia		Yes			Yes	(5)	Yes	(5)				Yes				Yes	(5)	Yes
United Kingdom		Yes							Yes						Yes			

Footnotes

(1) If the consolidated financial statements are prepared in accordance with IFRS Standards
(2) Only in addition to financial statements prepared in accordance with National GAAPs
(3) Groups in which there is a listed undertaking
(4) If mandatory audit
(5) Public Interest entities
(6) If no IFRS consolidated financial statements are published
(7) Issuers listed on the Baltic Main List
(8) Large and regulated entities
(9) Entities listed on a non regulated market
(10) Subsidiaries of a group in which parent or higher level parent prepares consolidated financial statements under IFRS
(11) Entities having filed or intending to file for admission to public trading
(12) IFRS mandated by the Financial Supervisory Authority

Date: 31/12/2022