

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

Type of company	Listed undertakings								Other (non-listed) undertakings													
	Annual financial statements								Consolidated financial statements								Annual financial statements					
	IFRS permitted				IFRS required				IFRS permitted		IFRS required				IFRS permitted				IFRS required			
	Financial			Non-financial	Financial			Non-financial	Financial	Non-financial	Financial			Non-financial	Financial			Non-financial	Financial			Non-financial
	Bank	Insurance	Other		Bank	Insurance	Other				Bank	Insurance	Other		Bank	Insurance	Other		Bank	Insurance	Other	
Austria									Yes													
Belgium							Yes		Yes		Yes	Yes	Yes								Yes	
Bulgaria						Yes					Yes	Yes	(14)	(15)					Yes	Yes	(14)	(16)
Cyprus						Yes						Yes									Yes	
Czech Republic						Yes			Yes								(1)					
Germany			(2)						Yes								(2)					
Denmark				(1)				(7)	Yes								Yes					
Estonia						Yes			Yes		Yes	Yes	Yes				Yes		Yes	Yes	Yes	
Greece						Yes			Yes		Yes	Yes	Yes	(5)			Yes		Yes	Yes	Yes	(5)
Spain									Yes				(3)									
Finland	Yes		Yes	Yes					Yes								(4)					
France									Yes													
Croatia						Yes					Yes	Yes	Yes	(5)			(1)		Yes	Yes	Yes	(5)
Hungary						Yes			Yes							Yes	(1)		Yes			
Ireland		Yes							Yes							Yes						
Italy					Yes	(7)	Yes	Yes	Yes			Yes			Yes		Yes	(10)				
Lithuania				Yes	Yes	Yes	Yes		Yes	Yes	Yes	Yes	Yes				Yes		Yes	Yes	Yes	
Luxembourg		Yes							Yes							Yes						
Latvia				Yes	Yes	Yes	Yes	(8)		Yes	Yes	Yes	Yes				Yes		Yes	Yes	Yes	
Malta						Yes			Yes		Yes	Yes	Yes	(9)			Yes		Yes	Yes	Yes	(9)
Netherlands		Yes							Yes								(1)					
Poland		Yes							(11) or (12)		Yes						(11) or (12)					
Portugal				(1)	Yes	Yes	Yes	(7)		Yes	Yes	Yes	Yes				(1)		Yes	Yes	Yes	
Romania					Yes		Yes	Yes	Yes		Yes		Yes						Yes		Yes	(6)
Sweden									Yes			(13)										
Slovenia				(17)	Yes	Yes		(18)		(17)	Yes	Yes		(18)			(17)		Yes	Yes		(18)
Slovakia		Yes			Yes	Yes	Yes	(5)				Yes				Yes			Yes	Yes	Yes	(5)

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) some Public Interest entities
- (7) If no IFRS consolidated financial statements are published
- (8) Equity issuers listed on the Main list and issuers of debt instruments
- (9) Large and regulated entities
- (10) Except for small entities

- (11) Subsidiaries of a group in which parent or higher level parent prepares consolidated financial statements under IFRS
- (12) Entities having filed or intending to file for admission to public trading
- (13) If IFRS mandated by the Financial Supervisory Authority
- (14) All credit and financial institutions under the Credit Institutions Act; Payment services providers; Pension insurance companies and funds managed by them; Investment agents; Managing companies and collective investment schemes; Persons managing alternative investment funds and collective investment schemes; National investment funds; Market player under the Financial Markets Instruments Act.
- (15) Consolidated financial statements should be prepared on the accounting basis used for the preparation of annual financial statements
- (16) Central depository
- (17) if consolidation is not mandatory
- (18) if consolidation is mandatory

Date: 31/12/2023