

Overview of the use of options provided in the IAS Regulation (1606/2002) in the EU as at December 2018

Type of company	Listed undertakings								Other 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	Bank	Insurance		Other
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)				(6)	Yes								Yes						
Estonia							Yes		Yes	Yes	Yes	Yes					Yes	Yes	Yes	Yes			
Greece							Yes		Yes	Yes	Yes	Yes	(5)			Yes	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	Yes	(5)		
Hungary							Yes		Yes						Yes	Yes	(1)	Yes		Yes			
Ireland	Yes								Yes					Yes									
Italy					Yes	(6)	Yes	Yes	Yes		Yes		(9)	Yes		Yes	Yes					(9)	
Lithuania				Yes	Yes	Yes	Yes		Yes	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	Yes	Yes	Yes			
Malta							Yes		Yes	Yes	Yes	Yes	(8)			Yes	Yes	Yes	Yes	Yes	(8)		
Netherlands	Yes								Yes						Yes								
Poland	Yes								(10) or (11)	Yes					(10) or (11)								
Portugal				(1)	Yes	(6)			Yes	Yes						(1)	Yes						
Romania							Yes		Yes	Yes		Yes					Yes			Yes	(5)		
Sweden									Yes			(12)											
Slovenia				(6)	Yes	Yes		(1)	Yes	Yes	Yes					Yes	Yes		Yes	Yes			
Slovakia	Yes				Yes	(5)	Yes	(5)			Yes				Yes			Yes	(5)	Yes	(5)		
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