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	
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	(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	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	
Luxembourg	Yes								Yes						Yes							
Latvia				Yes	Yes	Yes	Yes	(7)		Yes	Yes	Yes	Yes					Yes	Yes	Yes	Yes	
Malta					Yes				Yes		Yes	Yes	Yes	(8)				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