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

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

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 acounting 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