

Overview of the use of options provided in the IAS Regulation (1606/2002) in the EU as at December 2023

| | | 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 | | | | | |
| Type of company | | Financial | | | Non-financial | Financial | | | Non-financial | Financial | Non-financial | Financial | | | Non-financial | Financial | | | Non-financial | | | | |
| Country | | Bank | Insurance | Other | | Bank | Insurance | Other | | | | Bank | Insurance | Other | | Bank | Insurance | Other | | | | | |
| 23 | Portugal | n.a. | n.a. | n.a. | Yes (a) | Yes | Yes | Yes | Yes (b) | n.a. | Yes | Yes | Yes | Yes | No | n.a. | n.a. | n.a. | Yes (a) | Yes | Yes | Yes | No |

(a) If IFRS consolidated financial statements are published

(b) If no IFRS consolidated financial statements are published