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

Γ					Listed Un	dertakings				Other Undertakings													
				An	nual Financ	ial Stateme	ents			Consolidated Financial Statements						Annual Financial Statements							
		IFRS Permitted				IFRS Required				IFRS Pe	rmitted	IFRS Required					IFRS Per	mitted		IFRS Required			
	Type of	Financial		Non-	Financial			Non-				Financial				Financial		Non-	Financial			Non-	
L	company				financial	i maneiai		financial	1 1	Non-	a.iciai			Non- financial	i manera.			financial				financial	
NN	Country	Bank	Insurance		IIIIaiiciai	Bank	Insurance	Other	IIIIdiicidi	Financial	financial	Bank	Insurance	Other	IIIIdiiCidi	Bank	Insurance	Other	IIIIaiiCiai	Bank	Insurance	Other	IIIIaiiciai
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