

Appendix (2)

Use of IFRSs for Reporting by Domestic Listed Companies by Country and Region

The table shows the use of international Financial Reporting Standards as primary GAAP by listed domestic companies in their consolidated financial statements for investor reporting as of 2006. this means that the basis of presentation note and auditor's report indicates that the financial statements are prepared on the basis of IFRSs

Code	country	IFRSs not permitted for domestic listed companies	IFRSs permitted for domestic listed companies	IFRSs required for some domestic listed companies	IFRSs required for all domestic listed companies
AL	Albania	No stock exchange			
AR	Argentina	X			
AM	Armenia				
AW	Aruba		X		
AT	Austria				X
AU	Australia				X
AG	Azerbaijan			Banks starting 2008	
BS	Bahamas				X
BH	Bahrain				X
BB	Barbados				X
BD	Bangladesh	X			
BE	Belgium				X
BZ	Belize	No sock			

		exchange			
BJ	Benin	X			
BM	Bermuda		X		
BT	Bhutan	X			
BO	Bolivia		X		
BA	Bosnia and Herzegovina				X
BW	Botswana		X		
BR	Brazil			FINANCIAL INSTITUTIONS 2010	
BN	Brunei Darussalam		X		
BG	Bulgaria				X
BF	Burkina Faso	X			
AL	Cambodia	No stock exchange			
KY	Cayman Islands		X		
CA	Canada	X			
CL	Chile	X			
CN	China			X	
CI	Cote D`Ivoire (Ivory Coast)	X			
CO	Colombia	X			
CR	Costa Rica				X
HR	Croatia				X
CY	Cyprus				X
CZ	Czech Republic				X
DK	Denmark				X
DM	Dominica		X		

DO	Dominican Republic				X
EC	Ecuador				X
EG	Egypt				X
SV	El Salvador		X		
EE	Estonia				X
FI	Finland				X
FJ	Fiji	X			
FR	France				X
DE	Germany				X
GE	Georgia				X
GH	Ghana	X			
GI	Gibraltar		X		
GR	Greece				X
GU	Guam	No stock exchange			
GT	Guatemala				X
GY	Guyana				X
HT	Haiti				X
HN	Honduras				X
HK	Hong Kong				X
HU	Hungary				X
IS	Iceland				X
IN	India	X			
ID	Indonesia	X			
IE	Ireland				X
IL					
IT	Italy				X
JM	Jamaica				X
JP	Japan	X			
JO	Jordan				X
KZ	Kazakhstan			Banks	

KE	Kenya				X
KR	Korea (South)	X			
KW	Kuwait				X
KG	Kyrgyzstan				X
LA	Laos		X		
LV	Latvia				X
LB	Lebanon				X
LI	Liechtenstein				X
LS	Lesotho		X		
LT	Lithuania				X
LU	Luxembourg				X
MO	Macau		X		
MK	Macedonia				X
MW	Malawi				X
ML	Mali	X			
MT	Malta				X
MY	Malaysia	X			
MU	Mauritius				X
MX	Mexico	X			
MD	Moldova	X			
MA	Morocco	Banks are not permitted	Other may choose		
MZ	Mozambique	X			
MM	Myanmar		X		
NA	Namibia				X
NL	Netherlands				X
AN	Netherlands Antilles		X		
NP	Nepal				X
NZ	New Zealand				X

NI	Nicaragua				X
NE	Niger		X		
NO	Norway				X
OM	Oman				X
PK	Pakistan	X			
PA	Panama				X
PG	Papua New Guinea				X
PE	Peru				X
PH	Philippines				X
PL	Poland				X
PT	Portugal				X
QA	Qatar				X
RO	Romania			X	
RU	Russian Federation				
SA	Saudi Arabia	X			
SL	Sierra Leone				
SG	Singapore				X
SI	Slovenia				X
SK	Slovak Republic				X
ZA	South Africa				X
ES	Spain				X
LK	Sri Lanka		X		
SR	Suriname		X		
SE	Sweden				X
SY	Syria	X			
SZ	Swaziland		X		
CH	Switzerland			MNC SELECT IFRS OR US GAAP	

TW	Taiwan	X			
TJ	Tajikistan				X
TZ	Tanzania				X
TH	Thailand	X			
TG	Togo	X			
TT	Trinidad and Tobago				X
TN	Tunisia	X			
TR	Turkey				X
UG	Uganda		X		
UA	Ukraine				X
AE	United Arab Emirates			Banks and companies trading at Dubai international finance center	
UK	United Kingdom				X
US	United States of America	X			
UY	Uruguay				X
UZ	Uzbekistan	X			
VU	Vanuatu	No stock exchange			
VE	Venezuela				X
VN	Vietnam	X			
VG	Virgin Islands (British)		X		
GU	Virgin Islands (us)	No stock exchange			
YE	Yemen	No stock			

		exchange			
ZM	Zambia		X		
ZW	Zimbabwe		X		

Countries not adopting the IFRS`s
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Code	country	remarks
AF	Afghanistan	
DZ	Algeria	
AS	American Samoa	
AD	Andorra	
AO	Angola	
AI	Anguilla	
AZ	Antigua and Barbuda	
BY	Belarus	
BI	Burundi	
CM	Cameroon	
CF	Central African Republic	
TD	Chad	
CG	Congo	
CU	Cuba	
DJ	Djibouti	
GQ	Equatorial Guinea	
ER	Eritrea	
ET	Ethiopia	
GF	French Guiana	

GA	Gabon	
GM	Gambia	
GD	Grenada	
GL	Greenland	
GN	Guinea	
GP	Guadeloupe	
GW	Guinea-Bissau	
IR	Iran	
IQ	Iraq	
KP	Korea (North)	
LR	Liberia	
LY	Libya	
MG	Madagascar	
MQ	Martinique	
MR	Mauritania	
MV	Maldives	
MN	Mongolia	
MC	Monaco	
NC	New Caledonia	
NG	Nigeria	
PY	Paraguay	
RE	Reunion	
RW	Rwanda	
WS	Samoa	
SN	Senegal	
SO	Somalia	
SD	Sudan	
TO	Tonga	
TM	Turkmenistan	
TC	Turks and Caicos Islands	
ZR	Zaire	