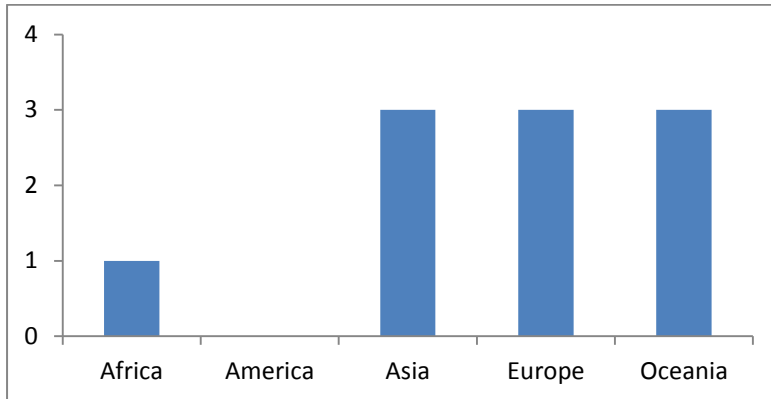


SURVEY 2

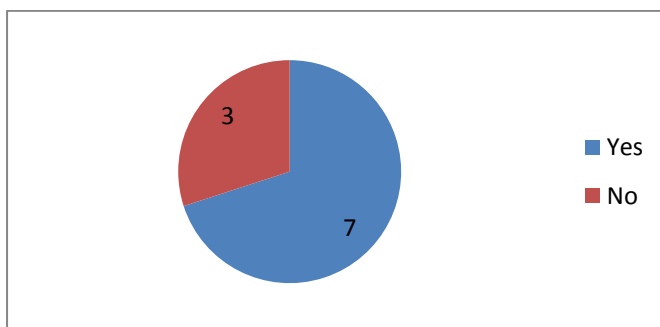
Jurisdictions that did not respond to IFRS Survey

Responding Jurisdictions by Region

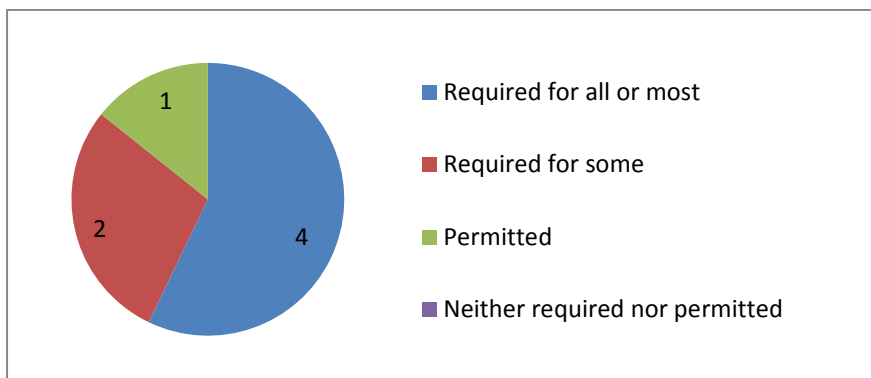
Note: It includes Iran and Montenegro that responded to IFRS Foundation's survey after survey participation letter sent.



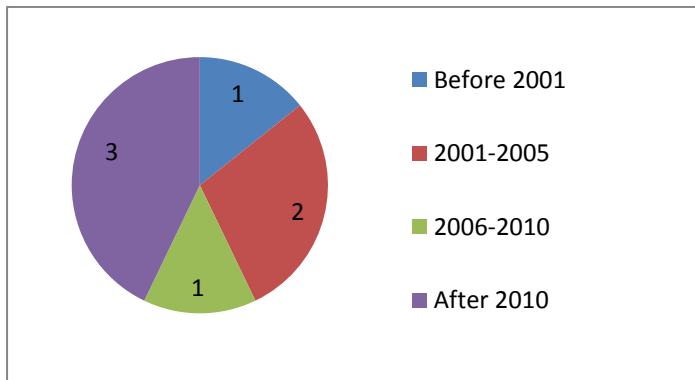
Ever considered applying IFRS (N=10)



Current status of IFRS for domestic publicly enterprise (N=7)

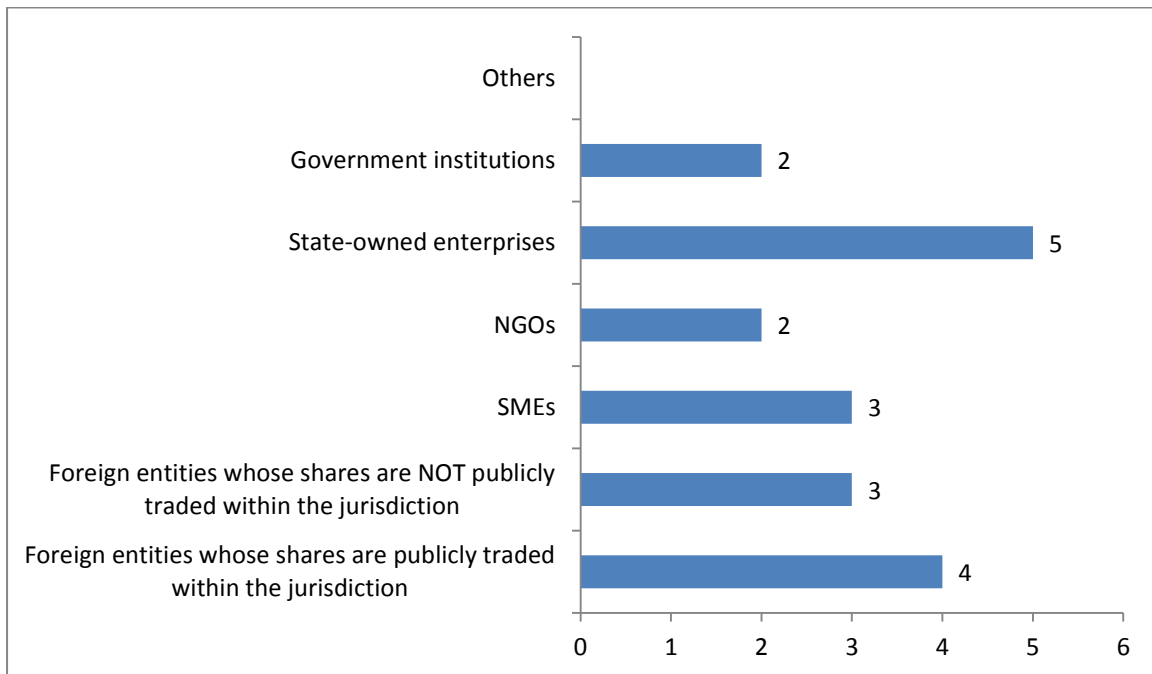


First year of adoption (N=7)

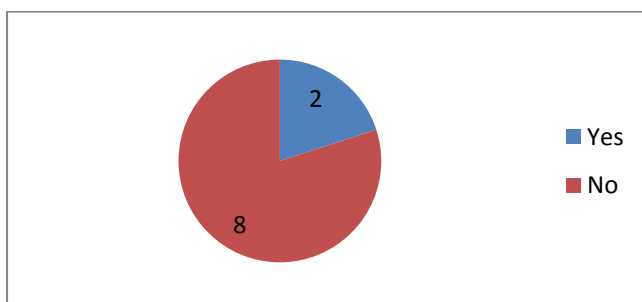


The use of IFRS in entities other than domestic publicly accountable entities (N=7)

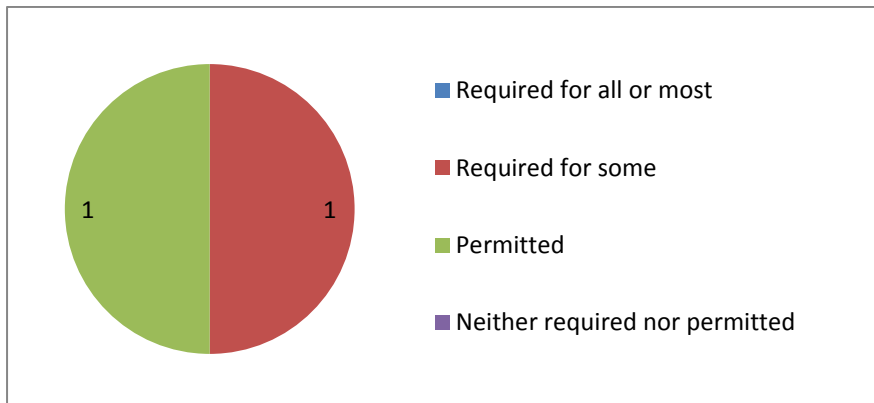
**Multiple answers are possible*



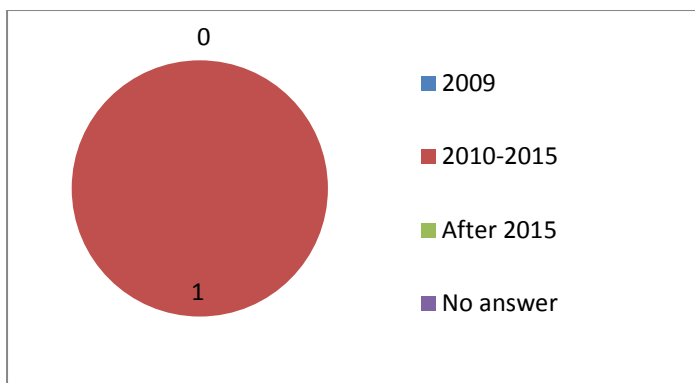
Ever considered applying IFRS for SMEs (N=10)



Current status of IFRS for SMEs adoption (N=2)



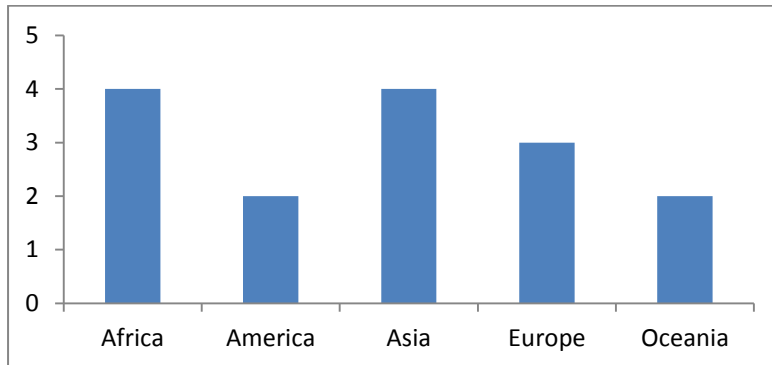
First year of adoption (N=2)



SURVEY 3

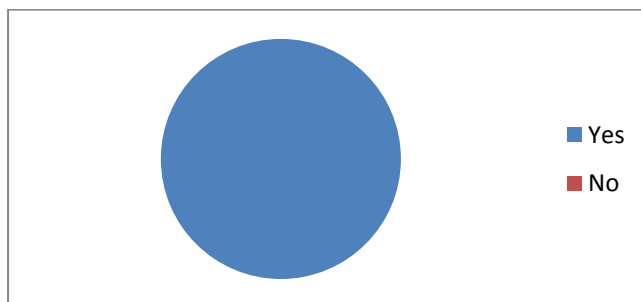
Jurisdictions that responded to IFRS Survey

Responding Jurisdictions by Region

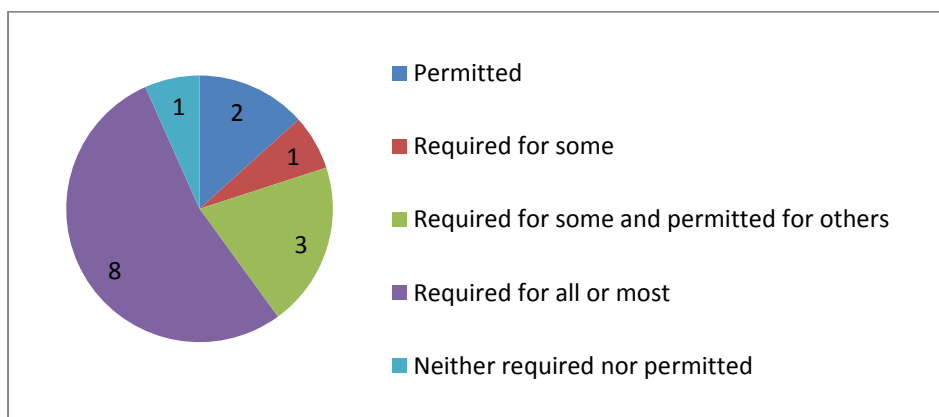


Section 1: IFRS for domestic publicly enterprises

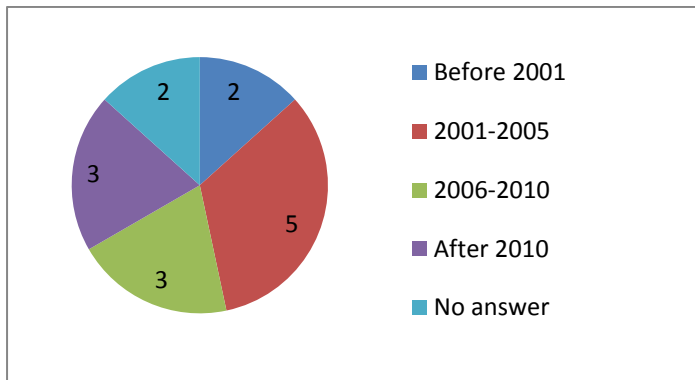
Ever considered applying IFRS (N=15)



Current status of IFRS adoption for domestic publicly accountable entities (N=15)

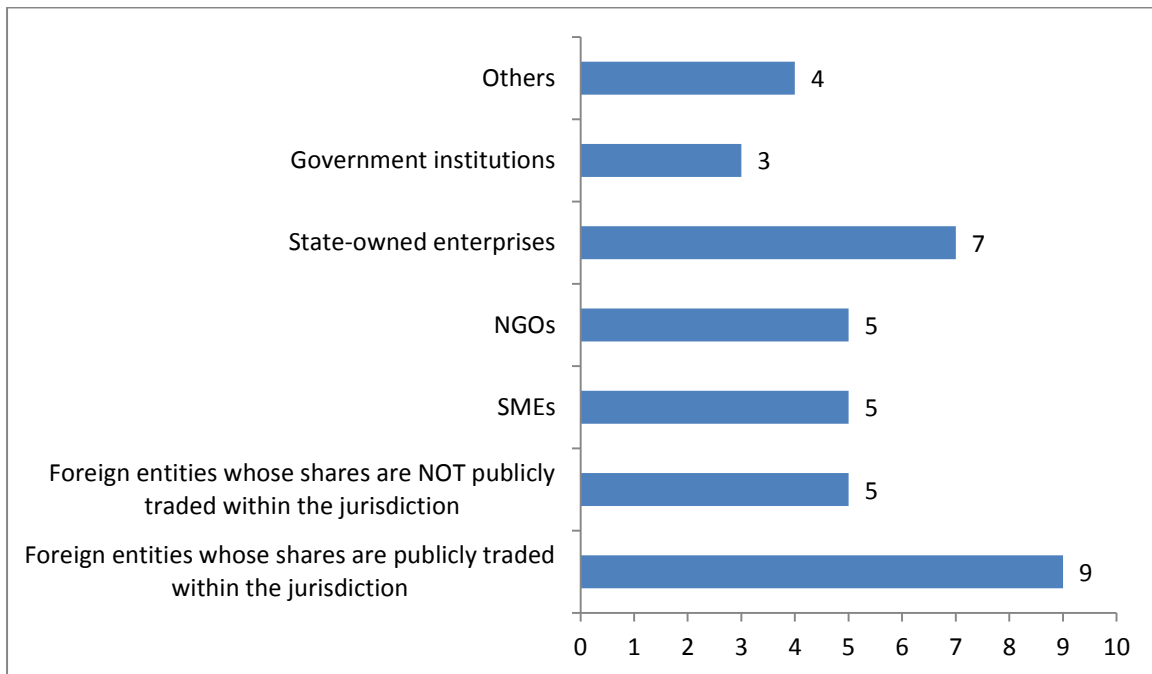


First year of adoption (N=15)



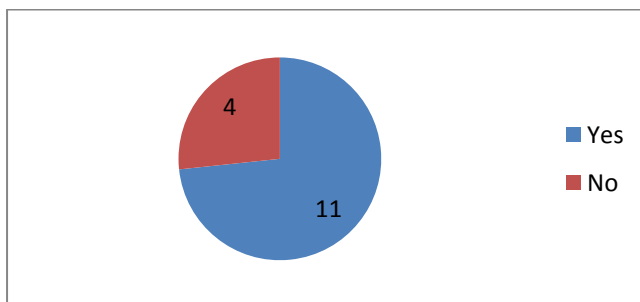
The use of IFRS in entities other than domestic publicly accountable entities (N=15)

**Multiple answers are possible*

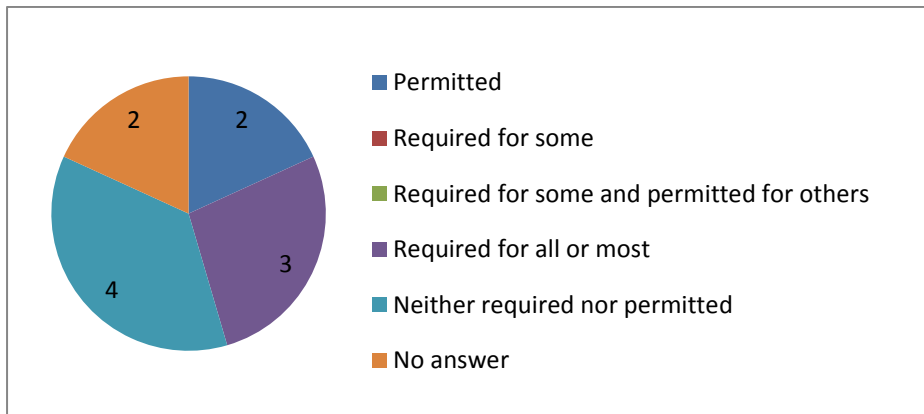


Section 2: IFRS for SMEs

Ever considered applying IFRS for SMEs (N=15)



Current status of IFRS for SMEs adoption (N=11)



First year of adoption (N=7)

