

Appendix 1 – Summary of analysis of the application of the amendment to IAS 39 and IFRS 7

Number of member states where financial companies applied the amendment

	All companies analysed	FTSE Eurotop 100 companies analysed
Number of member states in the analysis	21	8
Number of member states where one or more of the financial companies applied the amendment	11	3

Number of financial companies that applied the amendment to IAS 39 and IFRS 7

	Number of financial companies	Pct of all companies analysed	Number of financial companies on FTSE Eurotop 100	Pct of FTSE Eurotop 100 companies
0 reclassifications	52	52%	14	64%
1 reclassification	28	28%	4	18%
2 reclassifications	11	11%	2	9%
3 reclassifications	8	8%	2	9%
4 reclassifications	1	1%	0	0%
Total	100		22	

Reclassifications by categories

	Reclassification from Fair value through profit and loss to loans and receivables	Reclassification from Available for Sale to loans and receivables	Reclassification from Fair value through profit and loss to Available for sale	Reclassification from Fair value through profit and loss to Held to Maturity	Total
Number of financial companies who applied the option for this category	27	16	23	15	81
Percentage of all financial companies analysed who applied the option for this category	33%	20%	28%	19%	100%
Number of financial companies where the disclosure requirements were stricter	8	3	6	2	19