

February 2024

ERICA (EUROPEAN RECORDS OF IFRS CONSOLIDATED ACCOUNTS) WORKING GROUP

ERICA¹ USER'S GUIDE

European Committee of Central Balance Sheet Data Offices (ECCBSO)

IMPORTANT INFORMATION ABOUT THE DATA SOURCE USED IN ERICA¹ DATABASE

The basic data source used in ERICA are obtained from publicly available financial statements of European non-financial listed groups, having been treated manually, by CBSO statistics and accounting specialists, to be fitted on a standard European format (ERICA format); this manual treatment means, in some cases, the interpretation of the original data, a constraint that users of this database should bear in mind.

¹ ERICA (European Records of IFRS Consolidated Accounts) is a database of the European Committee of Central Balance Sheet Data Offices.

CONTENTS

LIST OF MEMBERS OF ERICA WG	3
I. INTRODUCTION.....	4
II. MAIN CHARACTERISTICS AND COVERAGE OF THE DATABASE.....	5
III. POSSIBLE USES AND LIMITS OF CONSOLIDATED FINANCIAL STATEMENTS DATABASE	7
IV. QUALITY CONTROLS AND TECHNICAL SPECIFICATION OF DATA PROVIDED	10
ANNEX 1. CONDITIONS OF USE OF ERICA DATABASE	13
ANNEX 2. LIST OF ERICA ELEMENTS.....	16
ANNEX 3. METHODOLOGICAL NOTE OF ERICA FORMAT 2023 (USED WITH 2022 DATA)	24
I. NEW FEATURES IN THE 2023 ERICA FORMAT	25
II. GENERAL CHARACTERISTICS AND EMPLOYMENT.....	27
III. STATEMENT OF PROFIT OR LOSS BY FUNCTION AND BY NATURE.....	30
IV. STATEMENT OF COMPREHENSIVE INCOME	38
V. STATEMENT OF FINANCIAL POSITION: ASSETS SIDE	41
VI. STATEMENT OF FINANCIAL POSITION: LIABILITIES AND EQUITY	46
VII. STATEMENT OF CASH FLOWS.....	51
VIII. NOTES	54
ANNEX I - EMPLOYMENT	66
ANNEX II – Contract assets and liabilities	68
ANNEX - EMPLOYMENT	72
ANNEX 4. CHANGES IN THE HISTORICAL SERIES.....	74
ANNEX 5. QUALITY CONTROLS APPLIED TO ERICA IN SIC	82
ANNEX 6. PROCEDURE FOR CREATION OF THE FINAL FILE OF ERICA DATABASE	104
ANNEX 7. ERICA FORMAT 2023 (USED WITH 2022 DATA)	106

LIST OF MEMBERS OF ERICA WG

Members of the ERICA (European Records of IFRS Consolidated Accounts) WG

Alfredo Maldonado (chairman)

Banco de España

Alexandre Neves (vice-chairman)

Banco de Portugal

Riccardo Renzi

Banca d'Italia

Javier González

Banco de España

Dimitrios Charopoulos

Bank of Greece

Stamatios Molaris

Bank of Greece

Margarita Skiada

Bank of Greece

Despoina Tavlatou

Bank of Greece

Clémence Charavel

Banque de France

Collin Baptiste

Banque de France

Karen De Vlaminck

Banque Nationale de Belgique

Burcu Iman

Central Bank of the Republic of Turkey

Kasimcan Gunduz

Central Bank of the Republic of Turkey

Vincenzo Favale

Cerved Group

Carola Parodi

Cerved Group

Florian Gerlach

Deutsche Bundesbank

Klaus Gerstner

Deutsche Bundesbank

Lena Leontyeva

Deutsche Bundesbank

Birgit Bernhard

Oesterreichische Nationalbank

Sabine Wukovits

Oesterreichische Nationalbank

Ioannis Gkrintzalis

European Central Bank

Izabela Ruta (observer)

IASB

I. INTRODUCTION

ERICA (European Records of IFRS Consolidated Accounts) is a database created by the ERICA WG of the ECCBSO (European Committee of Central Balance Sheet Data Offices) with information on the annual accounts of consolidated non-financial listed groups of 9 participating countries: Austria, Belgium, France, Germany, Greece, Italy, Portugal, Spain and Turkey. ERICA has two levels of datasets, both fully harmonized and subject to common quality controls: the core, called ERICA, that contains more than 200 elements of accounting data available for around 1,000 European groups, and a subset called ERICA+, in this case containing extra details of accounting data and other qualitative information (around 50 elements), but only available for around 250 groups. Both datasets are covered by this document.

In its plenary session of Madeira (October 2014), the ECCBSO approved the complete dissemination of the database among the analysts of the National Central Banks involved in the creation of the database and European Central Bank, which supposes the inclusion of the name and national identification codes of the groups. Therefore, and in order to ease the access to ERICA, guaranteeing the more appropriate use of it, the ERICA WG members (see the detailed list in the front-page of this document) have created this User's guide with information about: a) the characteristics of the database, its content and coverage; b) the possible uses and the necessary warnings referred to the use of consolidated data for analytical purposes, sharing the knowledge obtained by ERICA WG members in the process of creation of the database itself and, c) finally, providing some technical specifications about the data and the common quality controls to which the information is submitted. The document is completed with several annexes informing about the conditions of use of the database (annex 1), the list of elements contained in ERICA database (annex 2), the methodological note of the format (with detailed information about the content of each item of the format) (annex3), the summary of the changes due to IFRS new standards that have been included in the format, that have to be taken into account in order to evaluate the possible breaks in the time series provided (annex 4), the common quality controls (annex 5) to which all groups included in ERICA are submitted, using to that purpose an integrated checking process (SIC system, System of Integrated Checking), the process to create the final file of the database (annex 6) and finally, the 2023 ERICA format used to obtain the 2022 data (annex 7).

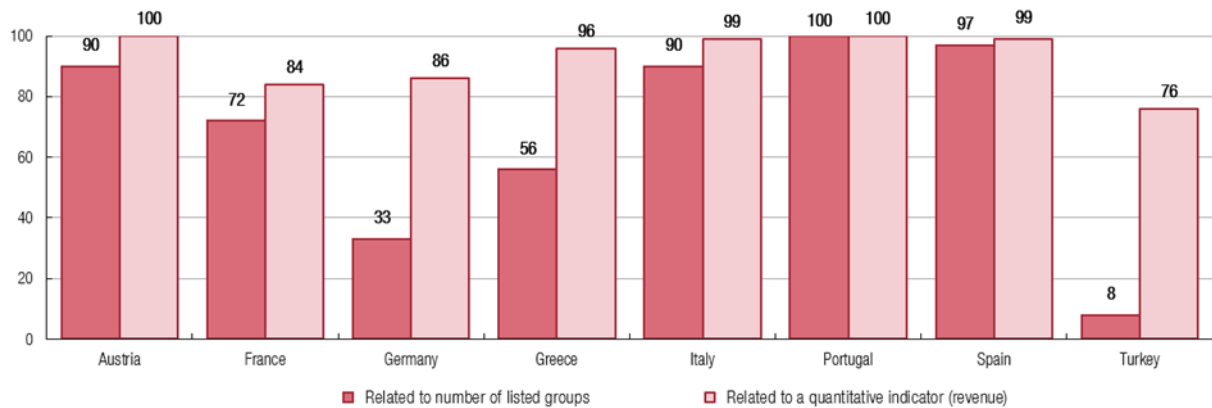
The users of the database are invited to carefully read this document before beginning to use the ERICA data. All comments about the data disseminated and about the ERICA database are more than welcome; please contact the member of ERICA WG in your country to share your views and remarks with us. We will take them into account, as much as possible, in the next versions of the ERICA database.

II. MAIN CHARACTERISTICS AND COVERAGE OF THE DATABASE

As it has been said in the introduction, the ERICA database has been created with the official public consolidated accounts disseminated in the stock markets by the non-financial listed groups of the 9 country contributors, information that has been transferred to the ERICA format (see annex 7), process that in some cases has meant the adjustment of the figures to fit in it. The core common elements included in the ERICA database are mainly some general characteristics data, the balance sheet (statement of financial position), the statement of profit or loss and some variables of the cash-flow statement; these data are available for around 1,000 European groups. Some extra elements, with details about the activity developed by the groups, reasons of recalculated data, revenue variation disclosure, operating leases and qualitative information on the IFRS alternatives selected by the groups, have been included, only for approximately 300 groups, in a subset of the data called ERICA+. The information covers the time series 2005-2022.

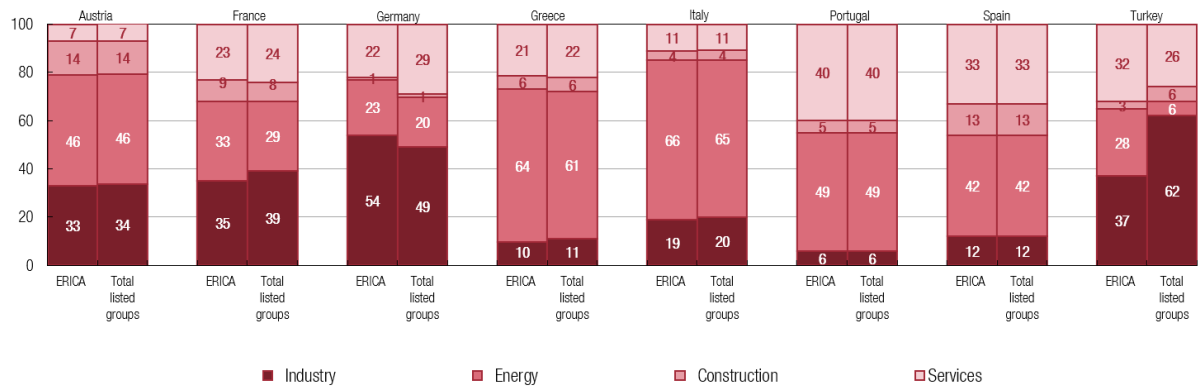
The coverage of the ERICA database is quite high (see the following charts related to 2022 data); in relative terms by number of non-financial listed groups it varies from 33% in Germany to 100% in Portugal. Using a quantitative indicator based on economic importance the coverage is higher for all countries and varies from 84% in France and 86% in Germany to 100% in Austria and Portugal.

DATABASE COVERAGE IN 2022 (in % and in relation to total of listed groups)



The sectorial breakdown of the listed European groups differs greatly from country to country. Both, sample and population are mostly aligned in every country except Turkey, where the energy and services sectors are over-represented in the sample, mainly at the expense of the industry and construction sectors, which are under-represented, compared to the non-financial total quoted groups. Focusing on the industry is especially important in Germany and Turkey while energy has a high weight principally in Greece and Italy. The construction sector shows the largest shares in Austria and Spain. Lastly, the service sector is important in almost all the countries, being especially relevant in Portuguese, Spanish and Turkish ERICA listed groups.

ERICA (EUROPEAN RECORDS OF IFRS CONSOLIDATED ACCOUNTS) WORKING GROUP



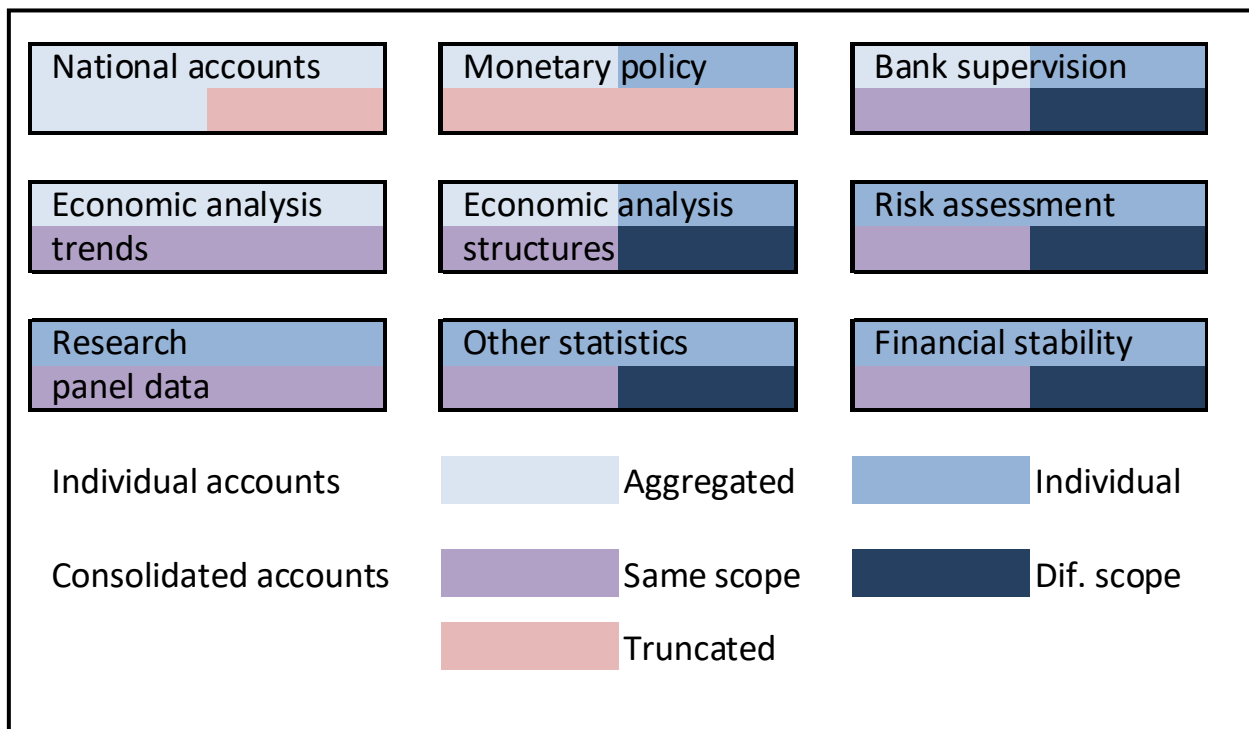
III. POSSIBLE USES AND LIMITS OF CONSOLIDATED FINANCIAL STATEMENTS DATABASE

Possible and current uses of consolidated data

The ERICA WG, from its inception in 2002, has performed the analysis on real cases of European groups with the aim of providing guidance and information about how a database of IFRS consolidated European financial statements could be used, and specially, to clarify the possible studies to be carried on with consolidated data: how the changes in the perimeter of consolidation can affect the different studies and how the accounting treatments done on individual accounts, to obtain the consolidated ones, can affect the studies.

About the current use of this data in our institutions, some central banks carry out risk assessment analysis. This means, the main purpose to collect financial statement data of consolidated accounts is to assess eligibility of non-financial corporation. This is the case for Austrian, French, German and Spanish data. Possible users should keep in mind, that this data was not only collected for statistical purposes.

The next table provides a summary of the possible uses of both individual and consolidated accounts; among them, ERICA data would cover those in dark blue (consolidated accounts with changes in the perimeter of consolidation):



Some limits of the consolidated data

And about the limits of consolidated data for analysis, could be highlighted that working with consolidated accounts might give rise to a certain number of methodological and technical issues:

1. To calculate reliable evolution rates on an aggregate basis, special attention shall be paid to material changes in the scope of consolidation. Companies that show material changes in growth rates might have experienced them by means of organic growth (that is, the internal increase, not due to mere changes in the perimeter of consolidation) or of corporate growth (that is to say, acquisition or disposal of subsidiaries), and only an in-depth analysis of changes in the scope of consolidation can provide evidence of which one is predominant.

2. Some CBSOs are focused on the activity of non-financial corporations within the territory of the country (such as some CBSOs, whose data are partially used in the elaboration of National Accounts). The use of consolidated accounts would jeopardize this kind of analysis, since all subsidiaries would be considered, regardless of their country of operation, which could significantly bias information. Besides, the significance of the international subsidiaries should not be underestimated in any case, since multinationals currently work worldwide and are not confined to a specific country.

3. In case some analysis by sector of activities is performed, a bias will be introduced for those groups which not mainly focus on a unique activity². Further care should be paid to groups with financial subsidiaries (such as, for example, car manufacturers), in order not to introduce financial activities in a database of non-financial companies.

4. Consolidated financial statements contain some specific lines related to consolidation processes such as “Negative difference on consolidation” and do not have significant amounts in others such as “Investments in subsidiaries”. Therefore, the analysts who usually use individual accounts should redefine their methodology in order to consider these specificities of consolidated accounting. Elements specially referred to consolidation processes in the ERICA format are the following (for a complete information on the ERICA format, please refer to Annex 7):

- Share of profit (loss) of associates and joint ventures accounted for equity method (Statement of profit or loss)
- Share of other comprehensive income of associates and joint ventures accounted for using the equity method (Other comprehensive income statement)
- Equity accounted investments (Statement of financial position)

² Anyway, this impact is not as relevant as it could be forecasted in principle. The document “European non-financial listed groups: analysis of 2012 data (February 2014)” offers in its box 2 a quantification of the problem, about the grade of diversification of the listed European groups.

- Equity attributable to owners of parent (Statement of financial position)
- Non-controlling interests (Statement of financial position)

IV. QUALITY CONTROLS AND TECHNICAL SPECIFICATION OF DATA PROVIDED

Common quality controls applied to all groups and the use of SIC to harmonize ERICA

The data for ERICA are uploaded by each member of the working group to SIC (System of Integrated Checking), in some cases using transfer files from the national consolidated accounts databases, in others typing directly the data in SIC. The use of the ERICA format, and the fact that the transfer process (from the original data published by groups to the ERICA format) is done by applying the methodological note (see in annex 3), guarantee a high level of harmonization in the data. In order to guarantee the quality of the data, a final common checking process is done in SIC, applying the same battery of tests or quality controls (see annex 5).

Some technical specifications (classifications used, double accounting and other). Reduction of breaks in time series

In SIC the data is available in a common format for all countries, although the format has varied between 2005 and 2021, in connection with the changes in the IFRS standards. As these changes have not been remarkable, the data has been adjusted in SIC to be in line with the current version of the format; this homogenization will have to be done in the future when some modifications or improvements are implemented in the format. Anyway, in the process of harmonization to these changes in the format some minor breaks have affected the data; the annex 3 of this user's guide precisely provides the changes occurred in the items available in ERICA in the historical data.

In SIC, the firms are classified into industry sectors and size classes. The classification into the different sectors of activity depends on the NACE code of the firms³. ERICA comprises two different sector classifications: a broad one and a more detailed one. The broad classification – called ERICA sector – is defined as follows:

- Industry (NACE codes "01" to "03", "07" to "18" and "20" to "33")
- Energy (NACE codes "05", "06", "19", "35" and "36")
- Construction (NACE codes "41" to "43")
- Services (NACE codes "37" to "39", "45" to "63", "68" to "82", "85" to "88" and "90" to "98").

³ 2009 NACE Rev. 2

The detailed sector classification – called WGRA⁴ sector – is defined as follows:

Name of the sector	NACE-BEL 2008 (2 digits)
Food products	01; 02; 10 - 12
Chemicals	20 - 23
Metals, electronic and electrical equipment	24 - 27
Machinery and equipment	28
Vehicle manufacturing	29 - 30
Other manufacturing industry	03; 07 - 09; 13 - 18; 31 - 33
Energy	05 - 06; 19; 35 - 36
Construction	41 - 43
Retail trade	45; 47
Wholesale	46
Transportation and storage	49 - 53
Information and communication	58 - 63
Real estate	68
Other services	37 - 39; 55 - 56; 69 - 96

The 3 size classes are based on the firms' turnovers as follows:

- Small groups (turnover of less than € 250 million),
- Medium-sized groups (turnover € 250 million or more, but below € 1500 million)
- Large groups (turnover of € 1500 million or more).

Furthermore some firms, that are included in ERICA, have a parent firm, which is also part of the ERICA database. Hence these groups are included twice, once as a subgroup and once as part of the parent group. In order to avoid such double accounting (depending on the study done, this can affect the aggregation by country, or by sector of activity), additional variables are included. The variable "double_global" indicates all firms with a parent entity that is included in ERICA as well. The variables "double_country" and "double_sector" indicate only the doubles, for which the parent entity is from the same country or sector respectively. By accounting for doubles the quality of the analysis is improved. The information for creating these variables is generated manually by the members of the working group. Thus it is still possible that there are undetected doubles in the database. From 2016 onwards the double-elements distinguish between "listed" and "non-listed", being for the moment Belgium and Spain the only countries providing the "non-listed" double elements. If a "double" variable has the value "non-listed", it means that the group belongs to a higher level group of which the parent

⁴ This sector classification came about through a collaboration with the Working Group on Risk Assessment, hence its name

is a non-listed company. As the ERICA database only includes listed groups, a “non-listed double” is in fact not a double within ERICA.

The database maintains a distinction between missing values and zeros when possible.

It also includes an element (“Year”) indicating the year of the reported financial statements and the “Periodtype” which clarifies if the data correspond to the current exercise or the previous one (1/0 respectively).

Some match controls applied in SIC for the data contained in ERICA database only appear when the difference between two elements, that in theory should be equal, is higher than 5 units (in thousands) in order to avoid problems of rounding.

The version of ERICA disseminated as from February 2024 contains the time series of 2005-2022.

ANNEX 1. CONDITIONS OF USE OF ERICA DATABASE

The access to the database is only granted to the analysts of the National Central Banks involved in the project, to the ECB analysts and to the members of the ERICA WG of the ECCBSO, that have collaborated in the creation of the database.



Madeira, 24th October 2014

Conditions applied in the limited diffusion of ERICA microdata among ESCB and ECCBSO analysts

1. ERICA (European Records of IFRS Consolidated Accounts) is a database of non-financial European groups created by the members of the ERICA Working Group of the ECCBSO (European Committee of Central Balance Sheet Data Offices).
2. The information is originally obtained from the financial statements that are publicly available in different sources (websites of the groups, national stock exchange commissions, other); however, due to the manual process of harmonisation applied, which entails the fitting of the data to the ERICA standard format, **the microdata included in the database must be diffused confidentially.**
3. **Access to the microdata available in the ERICA database is granted:**
 - a. To the members of ECCBSO that contribute to ERICA with their national data and/or collaborate in the studies developed with ERICA .
 - b. **To the other members of ERICA WG (currently ECB and IASB)**
 - c. To the analysts belonging to the ECB and to the national central banks of countries that contribute to the ERICA database.
Individuals included in paragraph c have to request access to ERICA microdata and sign the declaration of confidentiality attached at the end of this document. The list of persons allowed to use ERICA will be created and circulated annually.
4. Accordingly and for the purpose of clarification, this document explicitly establishes that there is no access to the microdata for:
 - a. Members of ECCBSO that do not provide data to the ERICA database.
 - b. Analysts belonging to national central banks of countries that do not collaborate in the creation of the ERICA database.
5. The re-diffusion of the database ERICA is explicitly banned, whether commercially or free of charge.
6. All studies undertaken with ERICA have to declare the source used as follows: "Source: ERICA (European Records of IFRS Consolidated Accounts), ECCBSO (European Committee of Central Balance Sheet Data Offices)", and a copy of the studies must be sent to the chairperson of ERICA WG.

Madeira, 24th October 2014

ACCESS TO MICRODATA AVAILABLE IN ERICA (EUROPEAN RECORDS OF IFRS CONSOLIDATED ACCOUNTS): CONDITIONS OF USE

The undersigned data applicant and recipient has requested of ERICA WG of the ECCBSO the individual data available in its ERICA database (microdata of consolidated non-financial European groups). Owing to the confidentiality characteristics of the data (due to the manual treatment performed on the official public data provided by the groups), access by external users of the ERICA WG members, who are employees of the national central bank that are members of the ESCB (European System of Central Banks) from countries that contribute to ERICA, can only be granted for the purpose of analytical projects to which the ECCBSO wishes to contribute. Therefore, the applicant and recipient of the confidential data hereby declares that he/she undertakes to comply with the following confidentiality clauses:

1. To use the microdata received from the ECCBSO solely for the purpose of the project declared in this document. In the use of the data, the undersigned declares to know the limits of the ERICA database, stated in the annex of this document.
2. Not to divulge to any third person or entity any of the data of the individual groups provided, without the explicit consent of the ECCBSO.
3. Not to disseminate any report or analysis from which the identity of an individual group might be inferred.
4. To save and store the data provided in computers or other physical or electronic devices with the appropriate security measures in order to comply with the confidentiality clauses established in this document. To this end, the ECCBSO recommends keeping only one copy of the data provided and not to copy such data onto different electronic devices.
5. To destroy the data when the project for which they were requested has been completed.
6. The ECCBSO and its members shall not be held liable for the accuracy, timeliness or completeness of the data transmitted to or accessed by the recipient.

ECCBSO reserves the right to take any legal action that may be available to it in the event that any of these clauses are violated.

Name
 Institution
 Position

The data will be used in the study (name and general content):

City and date , , 20

Signature



ACCESS TO MICRODATA AVAILABLE IN ERICA (EUROPEAN RECORDS OF IFRS CONSOLIDATED ACCOUNTS): CONDITIONS OF USE

ANNEX: LIMITS OF THE ERICA DATABASE

IMPORTANT INFORMATION ABOUT THE ERICA DATABASE

The data included in this database have been obtained from publicly available financial statements of European listed groups, having been treated manually, by CBSO statistics and accounting specialists, to be fitted to a standard European format; this manual treatment involves, in some cases, the interpretation of the original data, a constraint that users of the database should bear in mind.

Neither database represents the total population of European non-financial corporations; nevertheless, the coverage attained with ERICA on the listed European groups is well-balanced with the situation and national composition of the stock markets.

Users of the ERICA database should be aware of the limits previously expressed, as well as the limits for certain analyses (i.e. national or regional comparisons) derived from the use of consolidated data: changes in the perimeter of consolidation can affect the comparability of the data and can prevent analyses using a regional approach from being conducted.

ECCBSO recommends that all users of ERICA read the user's guide created to this end.

ANNEX 2. LIST OF ERICA ELEMENTS

General characteristics and employment

CBSO CODE	Name	text/ numerical
G001	1. Name of reporting period	text
G019	2.1. Name of the reporting entity	text
G002	2.2. National identification code of the reporting entity	text
G029	2.3. ERICA identification code of the reporting entity	text
G031	2.4. ISIN identification code of the reporting entity	text
G033	2.7. LEI Code of Reporting Entity	text
G012	2.6. Country of incorporation of the reporting entity	text
G020	3.1. Name of the ultimate parent entity of the group	text
G0200	3.2. National identification code of the ultimate parent entity of the group	text
G0201	3.3. ERICA identification code of the ultimate parent entity of the group	text
G0203	2.4. ISIN identification code of the ultimate parent entity	text
G0121	3.7. Country of the ultimate parent entity of the group	text
G003	4. Nature of financial statements (consolidated or individual)	text
G004	5.1. Yearly or interim financial statements	text
G005	5.2. Date of the beginning of the reporting period (yyyy-mm-dd)	text
G006	5.3. Date of the end of the reporting period (yyyymm)	numeric
G0061	5.4. Number of months of the reporting period	numeric
G007	6. Presentation currency (ISO code 4217)	text
G008	7. Level of precision in financial statement's figures	text
G0150	8.1. Sector classification of the reporting entity (four digits NACE code) (a)	text
G0151	Activity 1 : NACE code (four digits)	text
G0152	Activity 2 : NACE code (four digits)	text
G0153	Activity 3 : NACE code (four digits)	text
G0154	Activity 4 : NACE code (four digits)	text
G0161	Activity 1 : Revenue	numeric
G0162	Activity 2 : Revenue	numeric
G0163	Activity 3 : Revenue	numeric
G0164	Activity 4 : Revenue	numeric
G017	9. Listed companies	text
G0173	5.2. Total Capitalization (Earnings per Share)	numeric
G0174	5.1. If Non-listed: Specify applied Accounting Standard (IFRS / National GAAPs / Non Available)	text
G021	10. Data previous period	text
G026	11. Opinion on the financial statements given by the auditor	text
G091	12. Information about employment (915)	text
G027	12. Number of employees average over period	numeric
G028	12. Number of employees at end of period	numeric
G081	13.1. Method of presentation of cash-flow statement	text
G082	13.2. Subsequent measurement of property, plant and equipment	text
G088	13.3. Subsequent measurement of investment property	text
G089	13.4. Method of presentation of statement of other comprehensive income	text
904	10.1. Double Global	text
905	10.2. Double Country	text
906	10.3. Double Sector	text
G090	14. Business combinations (917)	text

cc_960	1. Capitalized borrowing costs / interest expenses	numeric
G02123	6.1.1. Leases (IFRS 16) - Lease Liability in a Sale and Leaseback	text
G02131	6.1.2. Annual improvements to IFRS Standards (2018-2020)	text
G02139	6.1.3. Presentation of Financial Statements (IAS 1) and IFRS Practice Statement 2: Disclosure of Accounting Policies	text
G02129	6.1.4. Business Combinations (IFRS 3)	text
G02140	6.1.5. Income Taxes: Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction (IAS 12)	text
G02141	6.1.6. Classification of Liabilities - Current and Non Current. Deferral of Effective Date (IAS 1)	text
G02136	6.1.7. Property, Plant and Equipment (IAS 16)	text
G02137	6.1.8. Provisions, Contingent Liabilities and Contingent Assets (IAS 37)	text
G02138	6.1.9. Insurance Contracts	text
G0212	2. Reason of recalculated data: Voluntary change in accounting policy (IAS 8)	text
G0213	3. Reason of recalculated data: Correction of prior periods errors (IAS 8)	text
G0214	4. Reason of recalculated data: Reclassification (IAS 8)	text
G0215	5. Reason of recalculated data: Business Combinations (IFRS 3)	text
G0216	6. Reason of recalculated data: Non Current Assets Held For Sale and discontinued Operations (IFRS 5)	text
G0217	7. Reason of recalculated data: Other Reason/Open Field	text
cc_3200	1. Are there non-recurrent effects affecting EBIT?	text
cc_3201	1.1. Amount of non-recurrent gain affecting EBIT	numeric
cc_3202	1.2. (-) Amount of non-recurrent loss affecting EBIT	numeric
cc_3203	1.1. Amount of CO2 emissions (measured in Thousand Tonnes)	numeric
cc_3204	1.2. Type of Emission (0.- CO2 Equivalent (by default); 1.- CO2; 2.- No Information)	combo
cc_3205	1.3. Scope of the emission (0.- Scope 1+2 (by default); 1.- Scope 1; 2.- Scope 1+2+3; 3.- No Information)	combo
cc_3206	1.4. Scope 2 Reporting Base (0.- Location based; 1.- Market based; 2.- No Information)	combo
cc_32031	1.5.1. Scope 1 (Thousand Tonnes CO2 Emissions)	numeric
cc_32032	1.5.2. Scope 2 (Thousand Tonnes CO2 Emissions)	numeric
cc_32033	1.5.3. Scope 3 (Thousand Tonnes CO2 Emissions)	numeric
cc_3207	2.1. Energy Consumption (reported value)	numeric
cc_3208	2.2. Energy Consumption (unit of measurement)	combo
cc_3209	2.3. Energy consumption within the organization expressed in MWh (automatically calculated)	numeric
cc_3215	2.4. % Renewable Energy Consumption (0%-100%)	percentage
cc_3210	2.5. Energy intensity (energy consumption in MWh / revenue in Thousand €) (automatically calculated)	numeric
cc_3211	3.1. Amount of water consumption (in m ³)	numeric
cc_3212	4.1. % of Turnover KPI Taxonomy eligible (0%-100%)	percentage
cc_3216	4.2. % of Turnover KPI Taxonomy aligned (0%-100%)	percentage
cc_32161	of which, contribution to objective climate change mitigation	percentage
cc_32162	of which, contribution to objective climate change adaptation	percentage
cc_3213	4.3. % of Capital Expenditure Taxonomy eligible (0%-100%)	percentage
cc_3217	4.4. % of Capital Expenditure Taxonomy aligned (0%-100%)	percentage
cc_32171	of which, contribution to objective climate change mitigation	percentage
cc_32172	of which, contribution to objective climate change adaptation	percentage
cc_3214	4.5. % of Operating Expenditure Taxonomy eligible (0%-100%)	percentage
cc_3218	4.6. % of Operating Expenditure Taxonomy aligned (0%-100%)	percentage
cc_32181	of which, contribution to objective climate change mitigation	percentage
cc_32182	of which, contribution to objective climate change adaptation	percentage
cc_3219	5.1. Emissions Allowances	numeric
cc_3220	5.2. Provisions for Emissions Allowances	numeric

Additional variables not included in the ERICA Format

listing	Listing of reporting entity	text
Income	Format of income statement (by nature or by function)	text
size	Size classification of the group	text
ERICA sector	ERICA Sector classification of the group	text
WGRA Sector	WGRA Sector classification of the group	text
year	Year of the report	numeric
Periodtype	Type of period data	numeric
source	Source of data	text

Income statement by function

CBSO CODE	Name	text/ numerical
cc_10_20	1a. Gross profit	numeric
cc_10	1a.1. (Operating) Revenue	numeric
cc_20	1.a.2. (-) Cost of sales	numeric
cc_11	1b. Other operating income	numeric
cc_112	<i>of which, income from government grants</i>	<i>numeric</i>
cc_113	<i>of which, impairment reversals</i>	<i>numeric</i>
cc_21	2. (-) Operating expenses	numeric
cc_210	2.2 (-) Distribution costs	numeric
cc_211	2.2 (-) Research and development costs	numeric
cc_212	2.3. (-) Administrative expenses	numeric
cc_213	2.1. (-) Restructuring costs	numeric
cc_219	2.4. (-) Other operating expenses	numeric
cc_15	3. Gain (loss) in changes in fair value of non-current assets	numeric
cc_10_22	4. Profit (loss) from operating activities	numeric
cc_14	5. Net financial result	numeric
cc_242	5.1. (-) Finance costs	numeric
cc_2420	<i>of which, (-) interest expense</i>	<i>numeric</i>
cc_142	5.2. Financial income	numeric
cc_1420	<i>of which, interest earned on loans and deposits</i>	<i>numeric</i>
cc_145_147	5.3. Gains (losses) from financial instruments	numeric
cc_950	5.4. Exchange differences recognised in profit or loss	numeric
cc_141	5.5. Profit (loss) from investments in related parties	numeric
cc_143	<i>of which, share of profit (loss) of associates and joint ventures accounted for equity method</i>	<i>numeric</i>
cc_169_269	6. Other non-operating income (expense)	numeric
cc_10_26	7. Profit (loss) before tax	numeric
cc_27	8. (-) Income tax expense (income)	numeric
cc_10_27	9. Profit (loss) after tax from continuing operations (before non-controlling interests)	numeric
cc_18	10. Profit (loss) from discontinued operations, net of tax	numeric
cc_10_28	11. Profit (loss) (before non-controlling interests)	numeric
cc_29	12. (-) Profit (loss) attributable to non-controlling interests	numeric
cc_10_29	13. Profit (loss) attributable to owners of parent	numeric

cc_222	1. (-) Employee expenses	
cc_223	2. (-) Depreciation and amortisation	numeric
cc_224	3. (-) Impairment losses, total (not reversals)	numeric
cc_2242	<i>of which, (-) impairment losses from goodwill</i>	<i>numeric</i>
cc_12_221	4. Changes in inventories of finished goods and work in progress	<i>numeric</i>
cc_13	5. Work performed by the enterprise and capitalised	<i>numeric</i>
cc_220	6. (-) Raw materials and consumables used	<i>numeric</i>
cc_225	7. (-) Research and development costs	<i>numeric</i>

Income statement by nature

CBSO CODE	Name	text/ numerical
cc_10_13	1. Operating revenue	numeric
cc_10	1.1. Revenue	numeric
cc_11	1.2. Other operating income, total	numeric
cc_112	<i>of which, income from government grants</i>	<i>numeric</i>
cc_113	<i>of which, impairment reversals</i>	<i>numeric</i>
cc_12_221	1.3. Changes in inventories of finished goods and work in progress	numeric
cc_13	1.4. Work performed by the enterprise and capitalised	numeric
cc_22	2. (-) Operating expenses	numeric
cc_220	2.1. (-) Raw materials and consumables used (a)	numeric
cc_222	2.2. (-) Employee expenses	numeric
cc_223	2.3. (-) Depreciation and amortisation	numeric
cc_224	2.4. (-) Impairment losses, total (not reversals)	numeric
cc_2242	<i>of which, (-) impairment losses from goodwill</i>	<i>numeric</i>
cc_225	2.5. (-) Research and development [by nature]	numeric
cc_226	2.6. (-) Restructuring costs	numeric
cc_239	2.7. (-) Other operating expenses	numeric
cc_15	3. Gain (loss) in changes in fair value of non-current assets	numeric
cc_10_22	4. Profit (loss) from continuing operations before tax, finance and other related costs	numeric
cc_14	5. Net financial result	numeric
cc_242	5.1. (-) Finance costs	numeric
cc_2420	<i>of which, (-) interest expense</i>	<i>numeric</i>
cc_142	5.2. Financial income	numeric
cc_1420	<i>of which, interest earned on loans and deposits</i>	<i>numeric</i>
cc_145_147	5.3. Gains (losses) from financial instruments	numeric
cc_950	5.4. Exchange differences recognised in profit or loss	numeric
cc_141	5.5. Profit (loss) from investments in related parties	numeric
cc_143	<i>of which, share of profit (loss) of associates and joint ventures accounted for equity method</i>	<i>numeric</i>
cc_169_269	6. Other non-operating income (expense)	numeric
cc_10_26	7. Profit (loss) before tax	numeric
cc_27	8. (-) Income tax expense (income)	numeric
cc_10_27	9. Profit (loss) after tax from continuing operations (before non-controlling interests)	numeric
cc_18	10. Profit (loss) from discontinued operations, net of tax	numeric
cc_10_28	11. Profit (loss) (before non-controlling interests)	numeric
cc_29	12. (-) Profit (loss) attributable to non-controlling interests	numeric

cc_10_29	13. Profit (loss) attributable to owners of parent	numeric
----------	--	---------

Assets

CBSO CODE	Name	text/ numerical
cc_3	I. ASSETS, NON-CURRENT, TOTAL	numeric
cc_30	1. Property, plant and equipment, net	numeric
cc_300	1.1. Land and buildings	numeric
cc_301	1.2. Plant and equipment, net	numeric
cc_309	1.3. Remaining property, plant and equipment, net	numeric
cc_303	1.4. Construction in progress and payments in advance, net	numeric
cc_310	2. Investment property	numeric
cc_32	3. Intangible assets, net	numeric
cc_320	3.1. Goodwill, net	numeric
cc_321	3.2. Development costs, net	numeric
cc_322_323	3.3. Computer software, copyrights, patents and other industrial property rights, service and operating rights, net	numeric
cc_328	3.4. Remaining intangible assets	numeric
cc_38	4. Right of Use	numeric
cc_33_42	5. Biological assets, total	numeric
cc_34	6. Investments in related parties	numeric
cc_340	<i>of which, equity accounted investments</i>	numeric
cc_35	7. Deferred tax assets	numeric
cc_36	8. Other financial assets, non-current	numeric
cc_39	9. Remaining receivables and assets, non-current	numeric
cc_390	<i>of which, non-current trade receivables</i>	numeric
cc_391	<i>of which, non current contract assets</i>	numeric
cc_4	II. ASSETS, CURRENT, TOTAL	numeric
cc_41	10. Inventories	numeric
cc_43	11. Other financial assets, current	numeric
cc_45	12. Current tax receivables (only income tax)	numeric
cc_460	13. Trade receivables, net	numeric
cc_470	14. Contract Assets	numeric
cc_48	15. Cash and cash equivalents	numeric
cc_491	16. Remaining assets, current	numeric
cc_47	<i>of which prepayments, current (prepaid expenses, among others)</i>	numeric
cc_40	17. Non-current assets and disposal groups held for sale or held for distribution to owners	numeric
cc_3_4	ASSETS, TOTAL	numeric

Liabilities and Equity

CBSO CODE	Name	text/ numerical
cc_50_56	I. EQUITY, TOTAL	numeric
cc_50_55_569	A. Equity attributable to owners of parent and other holders of equity instruments	
cc_50_55	A1. Equity attributable to equity holders of parent	numeric
cc_50	1. Share capital	numeric
cc_51	2. Share premium	numeric
cc_54_55*	5. Retained earnings (excluding legal and statutory reserves that were included in reserves at that time)	numeric
cc_54_55_527	3. Retained earnings	numeric
cc_527	<i>of which, legal and statutory reserves</i>	numeric
cc_52	4. Other reserves	numeric

cc_521	4.1. Translation reserves	numeric
cc_522	4.2. Revaluation reserves	numeric
cc_523	4.3. Hedging reserves	numeric
cc_524	4.4. Available for sale Financial Assets at Fair Value Through OCI reserves	numeric
cc_526	4.5. Reserve of remeasurements of defined benefit plans	numeric
cc_528	4.6. Remaining reserves	numeric
cc_53	5. (-) Treasury shares	numeric
cc_569	A2. Other equity interest	numeric
cc_56	B Non-controlling interests	numeric
cc_6_7	II. LIABILITIES,TOTAL	numeric
cc_6	A. Liabilities, non-current, total	numeric
cc_60_61	6. Financial liabilities, non-current	numeric
cc_603	<i>of which, borrowings from financial institutions, non-current</i>	numeric
cc_605	<i>of which, leases, non-current</i>	numeric
cc_601	<i>of which, bonds, non-current</i>	numeric
cc_62	7. Deferred income, non-current	numeric
cc_620	<i>of which, government grants, non-current (classified as deferred income)</i>	numeric
cc_64	8. Provisions for employee benefits, non-current	numeric
cc_63	9. Other provisions, non-current	numeric
cc_67	10. Deferred tax liabilities	numeric
cc_65_69	11. Remaining liabilities, non-current	numeric
cc_690	<i>of which, trade payables, non-current</i>	numeric
cc_691	<i>of which, contract liabilities</i>	numeric
cc_7	B. Liabilities, current, total	numeric
cc_71_72	12. Financial liabilities, current	numeric
cc_713	<i>of which, borrowings from financial institutions, current</i>	numeric
cc_715	<i>of which, leases, current</i>	numeric
cc_711	<i>of which, bonds, current</i>	numeric
cc_73	13. Deferred income, current	numeric
cc_730	<i>of which, government grants, current (classified as deferred income)</i>	numeric
cc_75	14. Provision for employee benefits, current	numeric
cc_74	15. Other provisions, current	numeric
cc_77	16. Current tax payables (only income tax)	numeric
cc_780	17. Trade payables	numeric
cc_785	18. Contract Liabilities	numeric
cc_790	19. Remaining liabilities, current	numeric
cc_70	20. <i>Liabilities included in disposal groups held for sale</i>	numeric
cc_50_7	EQUITY AND LIABILITIES, TOTAL	numeric
cc_58950	1. Dividends distributed (Owners and Non Controlling Interests)	numeric
cc_970	2. Proposal of dividends (Owners)	numeric

Cash flow statement

CBSO CODE	Name	text/ numerical
cc_80	I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	numeric
cc_81	II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	numeric
cc_814	<i>of which, operating cash flow from discontinued operations</i>	numeric
cc_815	<i>of which, (-) interest paid</i>	numeric
cc_816	<i>of which, (+) interests received</i>	numeric

cc_817	<i>of which, (-) dividends paid</i>	numeric
cc_818	<i>of which, (+) dividends received</i>	numeric
cc_82	III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	numeric
cc_824	<i>of which, investing cash flow from discontinued operations</i>	numeric
cc_820	1. (-) Payments for investments	numeric
cc_8200	1.1. (-) Acquisitions of intangible and tangible assets (incl. investment properties)	numeric
cc_8202	1.2. (-) Acquisitions of financial assets	numeric
cc_8204	<i>of which, (-) acquisitions of subsidiaries, joint ventures and associates</i>	numeric
cc_821	2. Divestment receipts	numeric
cc_8210	2.1. Sales of intangible and tangible assets (incl. investment properties)	numeric
cc_8212	2.2. Sales of financial assets	numeric
cc_8214	<i>of which, (-) acquisitions of subsidiaries, joint ventures and associates</i>	numeric
cc_842	3. Other cash flows from (used in) investing activities	numeric
cc_825	<i>of which, (-) interest paid</i>	numeric
cc_826	<i>of which, (+) interest received</i>	numeric
cc_828	<i>of which, (+) dividends received</i>	numeric
cc_81_82	IV. FREE CASH FLOW (II + III)	numeric
cc_83	V. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	numeric
cc_834	<i>of which, financing cash flow from discontinued operations</i>	numeric
cc_835	<i>of which, (-) interest paid</i>	numeric
cc_836	<i>of which, (+) interest received</i>	numeric
cc_837	<i>of which, (-) dividends paid</i>	numeric
cc_838	<i>of which, (+) dividends received</i>	numeric
cc_839	<i>of which, proceeds from borrowings</i>	numeric
cc_840	<i>of which, (-) repayment of borrowings</i>	numeric
cc_841	<i>of which, capital increase</i>	numeric
cc_84	VI. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)	numeric
cc_85	VII. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS	numeric
cc_86	VIII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS	numeric
cc_87	IX. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII)	numeric
cc_88	X. ADJUSTMENTS TO RECONCILE WITH THE STATEMENT OF FINANCIAL POSITION	numeric
cc_89	XI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION	numeric

Statement of Comprehensive Income

CBSO CODE	Name	text/ numerical
cc_10_28	11. Profit (loss) (before non-controlling interests)	numeric
cc_592	II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD	numeric
cc_596	II.I. Other comprehensive income that will not be reclassified to profit or loss	numeric
cc_59204	1. Gains (losses) on revaluation	numeric
cc_59205	2. Remeasurements of defined benefit plans	numeric
cc_592061	3. Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	numeric
cc_592023	4. Equity Instruments at Fair Value Through Other Comprehensive Income (FVTOCI)	numeric
cc_59602	5. Remaining other comprehensive income that will not be reclassified	numeric
cc_59221	6. Income tax relating to other comprehensive income that will not be reclassified	numeric
cc_597	II.II. Other comprehensive income that will be reclassified to profit or loss	numeric
cc_59201	1. Exchange differences on translation	numeric

cc_59202	2. Debt Instruments at Fair Value Through Other Comprehensive Income (FVTOCI)	numeric
cc_592021	<i>of which, unrealized gains/(losses) on Debt Instruments at FVOCI</i>	<i>numeric</i>
cc_592022	<i>of which, (gains)/losses reclassified to profit or losses on Debt Instruments at FVOCI</i>	<i>numeric</i>
cc_59203	3. Cash flow hedges	numeric
cc_592031	<i>of which, unrealized gains (losses) arising during the period</i>	<i>numeric</i>
cc_592032	<i>of which, (gains)/losses reclassified to profit or losses on cash flow hedges</i>	<i>numeric</i>
cc_59209	4. Gains (losses) from hedges of net investments in foreign operations	numeric
cc_592062	5. Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	numeric
cc_59603	6. Remaining other comprehensive income that will be reclassified	numeric
cc_59222	7. Income tax relating to other comprehensive income that will be reclassified	numeric
cc_590	III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)	numeric
cc_5901	1. Attributable to owners of the parent	numeric
cc_5902	2. Attributable to non-controlling interests	numeric

ANNEX 3. METHODOLOGICAL NOTE OF ERICA FORMAT 2023 (USED WITH 2022 DATA)⁵**CONTENTS**

LIST OF MEMBERS OF ERICA WG	3
I. INTRODUCTION	4
II. MAIN CHARACTERISTICS AND COVERAGE OF THE DATABASE	5
III. POSSIBLE USES AND LIMITS OF CONSOLIDATED FINANCIAL STATEMENTS DATABASE	7
IV. QUALITY CONTROLS AND TECHNICAL SPECIFICATION OF DATA PROVIDED	10
ANNEX 1. CONDITIONS OF USE OF ERICA DATABASE	13
ANNEX 2. LIST OF ERICA ELEMENTS	16
ANNEX 3. METHODOLOGICAL NOTE OF ERICA FORMAT 2023 (USED WITH 2022 DATA)	24
I. NEW FEATURES IN THE 2023 ERICA FORMAT	25
II. GENERAL CHARACTERISTICS AND EMPLOYMENT	27
III. STATEMENT OF PROFIT OR LOSS BY FUNCTION AND BY NATURE	30
IV. STATEMENT OF COMPREHENSIVE INCOME	38
V. STATEMENT OF FINANCIAL POSITION: ASSETS SIDE	41
VI. STATEMENT OF FINANCIAL POSITION: LIABILITIES AND EQUITY	46
VII. STATEMENT OF CASH FLOWS	51
VIII. NOTES.....	54
ANNEX I - EMPLOYMENT	66
ANNEX II – Contract assets and liabilities	68
ANNEX - EMPLOYMENT	72
ANNEX 4. CHANGES IN THE HISTORICAL SERIES.....	74
ANNEX 5. QUALITY CONTROLS APPLIED TO ERICA IN SIC	82
ANNEX 6. PROCEDURE FOR CREATION OF THE FINAL FILE OF ERICA DATABASE	104
ANNEX 7. ERICA FORMAT 2023 (USED WITH 2022 DATA)	106

⁵ The annex contains the 2022 version of the Methodological note, published at www.eccbso.org.

I. NEW FEATURES IN THE 2023 ERICA FORMAT

The ERICA format has benefited from relevant changes in additional information in order to be in line with recent IFRS changes and continue deepening in future ERICA analysis:

1. Assets – Non Current (*cc_391 “of which, non-current contract assets” as part of cc_39 “Remaining Receivables and assets, non-current”*) and Current Contract Assets (*cc_470 “Contract Assets”*)
2. Liabilities – Non Current (*cc_691 “of which, contract liabilities” as part of cc_65_69 “Other non-interest-bearing liabilities, non-current”*) and Current liabilities (*cc_785 “Contract Liabilities”*)
3. Notes - Update of “Reason of recalculated data”:
 - 6.1. Change in accounting policy resulting from amendments to:
 - 6.1.1. Leases (IFRS 16) (G02123)
 - 6.1.2. Annual improvements to IFRS Standards (2018-2020) (G02131)
 - 6.1.3. Presentation of Financial Statements (IAS 1) and IFRS Practice Statement (IAS 8) (G02139)
 - 6.1.4. Business combinations (IFRS 3) (G02129)
 - 6.1.5. Income Taxes: Deferred Tax Related to Assets and Liabilities (G02140)
 - 6.1.6. Classification of Liabilities – Current and Non-Current with Covenants (G02141)
 - 6.1.7. Property, Plant and Equipment (IAS 16) (G02136)
 - 6.1.8. Provisions, Contingent Liabilities and Contingent Assets (IAS 37) (G02137)
 - 6.1.9. Insurance Contracts (IFRS 17) (G02138)
4. Notes – Environmental Information. Given the growing importance of climate-related reporting, new environmental information was added/updated:
 - % Renewable Energy Consumption (0%-100%) (*cc_3215*)
 - Turnover KPI eligible (% of turnover derived from products and services that are considered environmentally sustainable) (*cc_3212*)
 - Turnover KPI aligned (% of turnover derived from products and services that are considered environmentally sustainable) (*cc_3216*)
 - *Of which, contribution to objective climate change mitigation (cc_32161)*
 - *Of which, contribution to objective climate change adaptation (cc_32162)*
 - Capital Expenditure KPI eligible (% of turnover derived from products and services that are considered environmentally sustainable) (*cc_3213*)
 - Capital Expenditure KPI aligned (% of turnover derived from products and services that are considered environmentally sustainable) (*cc_3217*)
 - *Of which, contribution to objective climate change mitigation (cc_32171)*
 - *Of which, contribution to objective climate change adaptation (cc_32172)*
 - Operating Expenditure KPI eligible (% of turnover derived from products and services that are considered environmentally sustainable) (*cc_3214*)

- Operating Expenditure KPI aligned (% of turnover derived from products and services that are considered environmentally sustainable) (cc_3218)
 - *Of which, contribution to objective climate change mitigation (cc_32181)*
 - *Of which, contribution to objective climate change adaptation (cc_32182)*

- Emissions allowances ⁶(cc_3219)

With regard to CO2 certificates and ETS (European Trading Systems) allowances and those that nationally and transitorily comply with the EU Regulation in IFRS reports of the groups.

- Provisions for Emissions Allowances (cc_3220): *with regard to the Green House Emission Effects at the closing date an expense will be recognized in P&L Account as well as its corresponding provision in the Financial Situation Statement (Balance Sheet), given the amount at that time is uncertain. This provision will be recognized in the liabilities side as long as the company has to cancel the obligation through right settlement.*

⁶https://www.esma.europa.eu/sites/default/files/library/esma70-445_38_final_report_on_emission_allowances_and_associated_derivatives.pdf (5.2 Clarification of position reporting in emission allowances)

II. GENERAL CHARACTERISTICS AND EMPLOYMENT

COUNTRY OF INCORPORATION AND NAME OF THE REPORTING ENTITY

These cells are automatically completed for all the sheets of the format by filling point “1. Name of the reporting entity” and point “2.6. Country of the parent entity”.

1. Name of reporting entity (group)

This field requires the name of the reporting entity or group, without the word “Group” (i.e. Volkswagen).

2. Identification of the reporting entity (or the corporation in case of individual accounts)

It concerns the identification information of the reporting entity. In case of individuals accounts the identification information of the entity should be included.

2.1. Name of the reporting entity

The name of the reporting entity (wording as in the commercial register) should be disclosed here (i.e. Volkswagen AG).

2.2. National identification code of the reporting entity

The national identification numbers or codes as the commercial register code must be noted. Note that German and Austrian groups use an internal code as group identifier, while the other ERICA groups use the identifier of the reporting entity as group identifier.

2.3. ERICA identification code of the reporting entity

The ERICA identification code, created for internal purposes by the ERICA WG, must be noted.

2.4. Country of the reporting entity

The country of incorporation or the principal place of business, if different from the registered office, should be noted (IAS 1.138.a).

3. Information on the ultimate parent entity of group

The ultimate parent entity of the group is the head of the group, even if there is only an indirect ownership relation with the reporting entity.

When the ultimate parent entity is the same as the parent entity, this point should be filled with the information again (i.e. Volkswagen AG) and keep it empty only when the ultimate parent entity is unknown.

3.1. Name of the ultimate parent entity of the group

3.2. National identification code of the ultimate parent entity of the group

4. Nature of financial statements

Consolidated

The financial statements cover a group of entities. Consolidated financial statements include all entities that are controlled by the parent or in which the parent has a significant influence.

Individual

The financial statements cover only the individual entity.

5. Accounting period

5.1. Yearly or interim financial statements

The information about the usual period of accounting (yearly, half-yearly or quarterly) is disclosed here.

5.2. Date of the beginning of the reporting period (yyyy-mm-dd)

5.3 Number of months of the reporting period

Number of months for current and previous reporting period has to be given here, to ensure comparability of data.

6. Presentation currency

The format should include the information about the reporting currency, especially in cases where it is different to the euro (IAS 1.51.d).

7. Level of precision in financial statement's figures

Financial statements can be fulfilled in units, thousands or millions. The purpose of this line item is identifying the currency units under which the information is disclosed.

8. Description of operations and principal activities

8.1. Sector classification of the reporting entity (four digits NACE code)

For the ease of the entity allocation to a sector of activity, its main NACE code must be reported here, which will be used for analysis purposes. This activity should be the one with the highest turnover in the entity. When only two digits of NACE code are available, the element should be fulfilled with two zeros behind the two digits available.

9. Information about options allowed by IFRS (as at December 2020)

Some IFRS allow alternative treatments of certain transactions, what can pose some problems when comparing information from different entities. To that end, the ERICA format asks for the alternative used in these cases. Please note that if an entity does not give information or it uses more than one alternative not being possible to identify the predominant, the cell must remain "Not reported". The transactions covered are the following:

9.2. Subsequent measurement of property, plant and equipment

Acquisition cost or revalued amount.

9.3. Subsequent measurement of investment property

Acquisition cost, fair value (with gains and losses to be included in statement of profit or loss) or no investment property.

9.4. Method of presentation of statement of other comprehensive income

Gross, net of tax or no OCI.

10. Double Accounting Information

Some firms, that are included in ERICA, have a parent firm, which is also part of the ERICA database. Hence these groups are included twice, once as a subgroup and once as part of the parent group. In order to avoid such double accounting, following variables are collected:

10.1. Double_global

The dropdown list allows following values:

No: The group has no parent entity that is included in ERICA as well.

Listed: The group has a listed parent entity that is included in ERICA as well.

Non-listed: The group has a non-listed parent entity that is included in ERICA as well.

Blank cell: The information is unknown or not available.

10.2. Double_country

The dropdown list allows following values:

No: The group has no parent entity that is included in ERICA as well and that belongs to the same country.

Listed: The group has a listed parent entity that is included in ERICA as well and that belongs to the same country.

Non-listed: The group has a non-listed parent entity that is included in ERICA as well and that belongs to the same country.

Blank cell: The information is unknown or not available.

10.3. Double_sector

The dropdown list allows following values:

No: The group has no parent entity that is included in ERICA as well and that belongs to the same sector of activity (based on the four ERICA sectors construction, energy, industry and services).

Listed: The group has a listed parent entity that is included in ERICA as well and that belongs to the same sector of activity (based on the four ERICA sectors construction, energy, industry and services).

Non-listed: The group has a non-listed parent entity that is included in ERICA as well and that belongs to the same sector of activity (based on the four ERICA sectors construction, energy, industry and services).

Blank cell: The information is unknown or not available.

III. STATEMENT OF PROFIT OR LOSS BY FUNCTION AND BY NATURE

PRELIMINARY REMARKS

Distinction between nature and function

An entity should present, either on the face of the statement of profit or loss or in the notes to the statement of profit or loss, an analysis of expenses using a classification based on either the nature of expenses or their function within the entity.

The first analysis is referred to as the nature of expense method. Expenses are aggregated in the statement of profit or loss according to their nature, and are not reallocated amongst various functions within the entity. The second analysis is referred to as the function of expense or 'cost of sales' method and classifies expenses according to their function as part of cost of sales, distribution or administrative activities.

Entities classifying expenses by function should disclose additional information on the nature of expenses, including depreciation and amortisation expense and staff costs. The choice of analysis between the cost of sales method and the nature of expenditure method depends on both historical and industry factors and on the nature of the organisation.

Continuing and discontinuing operations

The items of statement of profit or loss do not include the amount arising from discontinuing operations; the disclosure of this kind of operations may be presented either in the notes or on the face of the financial statement except the disclosure of the amount of the post-tax gain or loss, which should be presented on the face of the statement of profit or loss.

I. STATEMENT OF PROFIT OR LOSS BY NATURE

1. Operating revenue

An entity should disclose the amount of each significant category of revenue recognised during the period including revenue arising from the sale of goods, the rendering of services, interest, royalties and dividends.

1.1. Revenue

The item contains among others the following categories:

Turnover:

The turnover covers 3 categories of revenues:

Sale of goods: The item includes the revenues from the sale of goods; it does not include the revenues arising from lease agreements, dividends from investments, insurance contracts, and change in the fair value. The revenues from the sale of goods should be recognised when the entity has transferred to the buyer the significant risks and rewards of ownership of the goods and when the amount of the revenue can be measured reliably. If the entity retains significant risks of ownership, the transaction is not a sale and revenue is not recognised. Revenue is not recognised when there is simply an intention to acquire or manufacture the goods in time for delivery.

Rendering of services: Revenues associated with a transaction involving the rendering of services should be recognised by reference to the stage of completion of transaction at the statement of financial position date.

Revenue from construction contracts: An entity should disclose the amount of contract revenue recognised as revenue in the period by reference to the stage of completion of the contract activity at the statement of financial position date.

Royalty income: Income received for the use of long-term assets by another entity, such as patents, trademarks and copyrights. They should be recognised on an accrual basis in accordance with the substance of the relevant agreement.

Property rental income: It includes the rental income from investment property (IAS 40.75.f.i)

Other miscellaneous operating revenue

1.2. Other operating income, total

This heading contains, amongst others, the following items:

Interest income [financial activities]: The use by others of the entity's financial assets rises to revenue in the form of interest for the use of cash or cash equivalents or amounts due to the entity. Interest income should be recognised on an accrual basis. Only those amounts derived from the course of the ordinary activities of the entity should be included under this caption (i.e., as the format is not aimed to financial institutions only amounts derived from financial subsidiaries of the entity must be considered). For further guidance on accounting for interest income from loans by non-financial institutions, please refer to heading 5.2. Financial income, net.

Dividend income [financial activities]: The use by others of investments in subsidiaries, associates and joint ventures rise to revenue in the form of dividends; they are distribution of profits to holders of equity investments in proportion to their holdings of a particular class of capital. The item does not include the dividend from trading investments, classified into the income from investments. Dividend income should be recognised when the shareholder's right to receive payment is established. Only those amounts derived from the course of the ordinary activities of the entity should be included under this caption (i.e., as the format is not aimed to financial institutions only amounts derived from financial subsidiaries of the entity must be considered). For further guidance on accounting for dividend income from investments by non-financial institutions, please refer to heading 5.2. Financial income.

Gain on derecognition of non-financial assets: Gains and losses from the retirement or disposal of non-financial assets should be determined as the difference between the net disposal proceeds and the carrying amount of the assets and should be recognised as income or expense in the statement of profit or loss. Only gains must be shown under this caption as the losses must be reported in Operating expenses (see point 2.6). Please note that also gains arising from the disposal of non-current assets held for sale should be included in this heading.

Impairment reversals from non-financial assets: If the recoverable amount of an asset is lower than its carrying amount, the carrying amount of the asset should be reduced to its recoverable amount. The reduction is an impairment loss and the increases are the reversals of the impairment losses. The impairment reversals that should be disclosed are those from property, plant and equipment, from intangible assets and goodwill, from other assets valued at cost, from inventories and from bad and doubtful commercial debts. Impairment reversals from financial instruments should be reported in Gains (losses) from financial instruments (see point 5.3.).

Other remaining operating income

Reversals to provisions: Reversals of (existing) provisions should be disclosed in Other operating income. When only the net amount of increases and reversals is reported in the Notes, this amount should be included in Net additions to provisions (Other operating expenses).

Of which, Income from government grants

Income from government grants related to income: Grants related to income are presented as a credit in the statement of profit or loss; alternatively, they are deducted in reporting the related expense.

Income from government grants related to assets: The grants, including non-monetary grants at fair value, may be set up as deferred income which is recognised as income on a systematic and rational basis over the useful life of the assets. In case the entity chooses the second method of presentation (deducting from the carrying amount of the asset), the grant is recognised by way of a reduced depreciation charge.

Of which, impairment reversals

Income from impairment reversals should be included in this position. In some cases, impairment losses and reversals will be only available as net position. In this case, positive amounts should be included in impairment reversals and negative amounts should be included within impairment losses.

1.3. Changes in inventories of finished goods and work in progress

The change in finished goods and work in progress during the period represents an adjustment to production expenses to reflect the fact that either production has increased inventory levels or that sales in excess of production have reduced inventory levels. Increases and decreases of inventories must be included in this heading. This item excludes the write-downs, which are included in other items of statement of profit or loss.

1.4. Work performed by the enterprise and capitalised

This line is used in case an entity is constructing an asset for its own use (for instance a building). Since the costs must be activated, they are reversed from the statement of profit or loss by means of this line.

2. (-) Operating expenses

These items are expenses that arise in the course of the ordinary activities of the entity. Expenses are aggregated according to their nature and are not reallocated among various functions within the entity.

2.1. (-) Raw materials and consumables used:

(-) *Purchases of raw materials and consumables:* Amounts paid or to be paid to suppliers, VAT excluded.

(-) *Changes in inventories of raw materials and consumables:* This item excludes write-downs, that are included in other items of statement of profit or loss. A negative sign is an arising of inventories.

(-) *Purchases of merchandises*

(-) *Changes in inventories of merchandises*

2.2. (-) Employee expenses

The heading includes all the expenses relating to employment; wage and salaries, short term employee benefits, post-employment benefit and other charges.

(-) *Wage and salaries:* Gross salaries, vacation pay, 13th month, bonuses, etc.

(-) *Short term employee benefit:* Including the expenses for social security

(-) *Post employment benefit charge:*

(-) *Post employment benefit obligation expense, defined contributions plans:* When an employee has rendered service to an entity during a period, the entity should recognise the contribution payable to a defined contribution plan as an expense.

(-) *Post employment benefit obligation expense, defined benefit plans:* Includes current service cost, interest cost (if a company chooses to show such interest expense under employee expenses according to the freedom in presentation offered by IAS 19.119), net actuarial gain (loss) recognised, etc.

(-) *Other employee charges:*

(-) *Termination benefits:* These benefits are separated from the other benefits because the event, which gives rise to an obligation, is the termination rather than the employee service.

(-) *Equity compensation plans:* They include benefits in such form as shares, share options and other equity instruments issued to employees at less than the fair value at which those instruments would be issued to a third party; they include even cash payments.

(-) *Other long term benefits:* It includes information about other long-term benefits, for example for key management personnel.

(-) *Other employee expenses:* It includes all the items not foreseen by the previous items.

2.3. (-) Depreciation and amortisation

The depreciable amount of fixed assets should be allocated on a systematic basis over its useful life.

2.4. (-) Impairment losses total (not reversals)

If the recoverable amount of an asset is lower than its carrying amount, the carrying amount of the asset should be reduced to its recoverable amount. The reduction is an impairment loss. The impairment losses that should be disclosed are those from property, plant and equipment, from intangible assets and goodwill, from other assets valued at cost, from inventories and from bad and doubtful commercial debts. Impairment losses from financial instruments should be reported in Gains (losses) from financial instruments (see point 5.3.). In some cases, impairment losses and reversals will be only available as net position. In this case, negative amounts should be included here and positive amounts should be included within impairment reversals.

of which, (-) impairment losses from goodwill

2.5. (-) Research and development (by nature)

The item includes the aggregate amount of research and development expenditure recognised as an expense during the period.

2.6. (-) Restructuring costs

Examples of restructuring costs are sale or termination of a line of business, changes in management structure as eliminating a layer of management, or a fundamental reorganisation that have a material effect on the nature and focus of the enterprise's operations.

2.7. (-) Other operating expenses (by nature)

The item includes all the operating expenses not included in the previous items or the operating expenses that are a mix of various expenses. This heading contains, amongst others, the following items:

(-) Loss on derecognition of non-financial assets: Gains and losses from the retirement or disposal of non-financial assets should be determined as the difference between the net disposal proceeds and the carrying amount of the assets and should be recognised as income or expense in the statement of profit or loss. This item only includes losses as the gains must be reported in Operating revenue (see point 1.2). Please note that also losses arising from the disposal of non-current assets held for sale should be included in this heading.

(-) Service costs: Nowadays, entities have outsourced many services that previously were performed within their structure. However, not only outsourcing charges are included in this caption: it also aims at subcontracting, external staff, auditor fees, lawyer fees, insurance costs, maintenance costs, rental charges, telephone bills, electricity, subscription to magazines, etc.

(-) Other taxes different than income tax: It includes all the taxes not included in the income tax expense, such as real estate tax or environmental taxes.

(-) Net additions to provisions: Allocation of funds shall be accounted for here, including increases to already existing provisions and reversals of (existing) provisions when only the net amount is available. If gross amounts are available, increases should be included here and reversals in Other operating income.

3. Gain (loss) on changes in fair value of non-current assets

Unless EU's Directives allow other non-current assets to be measured at fair value, only the following categories should be included here:

(Gain) loss on changes in fair value of investment property: According to IAS 40 the entities that apply the fair value model should disclose the net gain or losses from fair value adjustment.

(Gain) loss on changes in fair value of biological assets: A gain or loss arising on initial recognition of a biological asset at fair value should be included in net profit or loss during the period in which it arises (IAS 41.26). Subsequent gains or losses from the application of the fair value model should be included here too.

II. STATEMENT OF PROFIT OR LOSS BY FUNCTION

The following items are only used in statement of profit or loss by function.

1a. Gross profit

It is the difference between operating revenue and the cost of sales, excluding the other operating income and expenses.

1a.1. (Operating) Revenue

An entity should disclose the amount of each significant category of revenue recognised during the period including revenue arising from the sale of goods, the rendering of services, interest, royalties and dividends.

1a.2. (-) Cost of sales

1b. Other operating income

Refer to heading 1.2 of Statement of profit or loss by Nature

2. (-) Operating expenses (IAS 1.103): All the expenses (depreciation, impairment, employee expenses, etc.) should be allocated to the different "functions" within the entity.

2.1. (-) Distribution costs

2.2. (-) Research and development costs

2.3. (-) Administrative expenses

2.4. (-) Restructuring costs

2.5 (-) Other operating expenses

Refer also to point 2 of Statement of profit or loss by Nature.

3. (-) Gain (loss) on changes in fair value of non-current assets

Refer to heading 3 of Statement of profit or loss by Nature

III. STATEMENT OF PROFIT OR LOSS BY NATURE AND BY FUNCTION

The following items are used in both statement of profit or loss by nature and by function

4. Profit (loss) from operating activities

This item is the difference between operating revenue (heading 1 of the statement of profit or loss), operating expenses (heading 2) and gain (loss) on changes in fair value of non-current assets (heading 3).

5. Net financial result

This item contains the following items:

5.1. (-) Finance costs

Apart from interest expenses, this line should include costs arising from:

(-) Amortisation of discounts or premiums relating to borrowings

(-) *Amortisation of ancillary costs relating to borrowing arrangements*

(-) *Fee expenses from financial instruments*: Fee expenses from financial assets or financial liabilities that are not at fair value through profit or loss shall be disclosed separately according to IFRS 7.20.c

Gain (loss) on redemption and extinguishment of debt: Additional costs paid to reimburse a debt before its due date, often referred to as re-investment indemnity.

Example: initial amount borrowed = 100, to be reimbursed by 2010. Suppose the loan is valued at cost. Suppose the bank accepts a reimbursement of 101. In that case, the loss equals 1.

(-) *Interest expense, defined benefit plans*: if a entity chooses to show interest expense on pension obligations or other long-term provisions under finance costs according to the freedom in presentation offered by IAS 19.119. This interest expense should not be accounted for in “of which, interest expense”.

(-) *Other finance costs*

of which, (-) interest expense

(-) *Interest expense, bank borrowings*: It includes only the interest and the other costs in connection with bank borrowings. It includes interest on short-term and long-term borrowings

(-) *Interest expense, other borrowings*: This item includes all the financial cost in connection with non-bank borrowings.

(-) *Interest expense on lease liabilities*

(-) *Interest expense, borrowing costs*: only interest expenses not capitalised should be collected here. Capitalised amounts can be collected within additional disclosures. (s. detailed explanations)

Interest expense related to derivatives are not included in this line item. This should be included in gains (losses) arising from financial instruments.

5.2. Financial income, net

Under this heading, amounts arising from financial assets must be disclosed. Apart from interest earned on loans and deposits, the following should be considered:

Dividends from trading investments

Fee income from financial assets

Interest income, defined benefit plans

of which, interest income

Interest arisen from loans and deposits, current and non-current, to third and related parties. It does not include interest income from defined benefit plans or other long-term provisions.

5.3. Gains (losses) arising from financial instruments

This heading includes, amongst others, the following elements:

- *Gain (loss) on derecognition of financial assets at amortised cost*: This item includes the gains or losses arising from the disposal of financial assets measured at amortised cost.
- *Gains (losses) from derecognition of financial instruments*.
- *Fair value gains (losses) from financial instruments*:
of which, gain (loss) on reclassification of financial assets at fair value: If a financial asset is reclassified so that is measured at fair value, any gain or loss arising from a difference between the previous carrying amount and its fair value at the reclassification date must be included in this heading.
- *Impairment losses and reversals from financial instruments*
 If the recoverable amount of a financial instrument is lower than its carrying amount, the carrying amount of the asset should be reduced to its recoverable amount. The reduction is an impairment loss. The impairment losses and reversals that should be disclosed are those from financial instruments.

- *Interest expense from financial instruments*

5.4. Exchange differences recognised in profit or loss

Exchange differences, except those within operating profit or loss, must be presented aggregated in this caption, following IAS 21.52.a.

5.5 Profit (loss) from investments in related parties

This heading contains all the profits or losses related to investment in related parties.

of which, share of profit (loss) from equity accounted investments

The following item includes all the income and the losses from investments accounted using the equity method; they include only the investments where is presumed to exist at least a significant influence.

6. Other non-operating income (expense)

It includes all the non-operating incomes and expenses which have not been possible to classify in the previous items, as gain arisen from a bargain purchase or negative goodwill (any excess in the net fair value of acquired entity's identifiable assets, liabilities and contingent liabilities over cost). As studied in previous year, this element should be completed rarely as it is only for those cases where a different allocation is not possible.

7. Profit (loss) before tax

8. Income tax expense (income)

The tax expense (income) related to profit or loss from ordinary activities should be presented on the face of the statement of profit or loss. Components of tax expense (income) may include: current tax expense, the amount of deferred tax expense (income) relating to the origination and reversal of temporary differences and to changes in tax rates, the amount of the benefit arising from a previously unrecognised tax loss, and others.

9. Profit (loss) after tax from continuing operations (before non-controlling interests)

10. Profit (loss) from discontinued operations, net of tax

An entity shall disclose a single amount on the face of the statement of profit or loss comprising the total of:

- (i) the post-tax profit or loss of discontinued operations and
- (ii) the post-tax gain or loss recognized on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation.

11. Profit (loss) (before non-controlling interests)

12. Profit (loss) attributable to non-controlling interests

Non-controlling interests are the portion of the profit or loss of a subsidiary attributable to equity interests that are not owned, directly or indirectly through subsidiaries, by the parent (IAS 27.4).

13. Profit (loss) attributable to owners of parent

IV. ADDITIONAL DISCLOSURES BY NATURE

Please refer to the Statement of profit or loss by Nature, following headings:

Employee expenses

Depreciation and amortization

Impairment losses, total (not reversals)

Changes in inventories of finished goods and work in progress,

Work performed by the enterprise and capitalised

Raw materials and consumables used

Research and development costs.

IV. STATEMENT OF COMPREHENSIVE INCOME

I. PROFIT (LOSS)

Line 11 of statement of profit or loss must be reported here.

II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD

This heading must contain all the incomes and expenses recognised during the period which did not go through statement of profit or loss. They can be reported in net or gross terms concerning income tax. The method of presentation should be indicated in General characteristics, 13. Information about options allowed by IFRS.

Following revised IAS 1, the other comprehensive income statement shall present the items grouped into those that, in accordance with other IFRSs:

- (a) will not be reclassified subsequently to profit or loss; and
- (b) will be reclassified subsequently to profit or loss when specific conditions are met.

II.1. Other comprehensive income that will not be reclassified to profit or loss

1. Gains (losses) on revaluation

It contains revaluations adjustments arising from property, plant and equipment, and intangible assets. According to EU Directives on IFRS implementation, this caption should remain empty for European groups, since the use of fair value is not allowed in this kind of assets.

2. Remeasurements of defined benefit plans

Remeasurements accounted for according to IAS 19 must be included here.

3. Share of other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss

4. Equity Instruments at Fair Value Through Other Comprehensive Income (FVTOCI)

All equity investments in scope of IFRS 9 are measured at fair value in the statement of financial position, with value changes recognised in profit or loss, except for those equity investments for which the entity has elected to present value changes in other comprehensive income. The option to designate an equity instrument at FVTOCI is available at initial recognition and is irrevocable. This designation results in all gains and losses being presented in OCI except dividend income which is recognised in profit or loss. On derecognition, these gains and losses will not be reclassified.

5. Remaining other comprehensive income that will not be reclassified

It discloses other income and expense recognized directly in equity that will not be reclassified and not included in previous categories

6. Income tax relating to other comprehensive income that will not be reclassified

It should be included the amount of income tax relating to components of other comprehensive income that will not be reclassified when the Statement of comprehensive income is presented in gross terms relating to income tax.

II.II. Other comprehensive income that will be reclassified to profit or loss (see illustrative example after II.II.7 for accounting treatment)

1. Exchange differences on translation

Financial statements of foreign operations must be translated into the reporting currency at the end of the accounting period. Differences arising from currency exchange rates shall be considered as other comprehensive income.

2. Debt Instruments at Fair Value Through Other Comprehensive Income (FVTOCI)

A debt instrument that meets the cash flow characteristics test and is not designated at FVTPL under the fair value option must be measured at FVTOCI if it is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and sell financial assets. For debt instruments measured at FVTOCI, interest income (calculated using the effective interest rate method), foreign currency gains or losses and impairment gains or losses are recognised directly in profit or loss. The difference between cumulative fair value gains or losses and the cumulative amounts recognised in profit or loss is recognised in OCI until derecognition, when the amounts in OCI are reclassified to profit or loss.

of which, unrealized gains (losses) on Debt Instruments at FVOCI: Amounts recognised in the period other than interest income, foreign currency gains or losses, impairment gains or losses and reclassified gains or losses must be disclosed here (mainly, fair value adjustments).

of which, (gains)/losses reclassified to profit or losses on Debt Instruments at FVOCI: The amounts previously recognised in the statement of comprehensive income in the previous line must be reclassified to profit or loss when the related debt instrument is derecognised.

3. Cash flow hedges

of which, gains (losses) arising during the period: Amounts recognised in the period other than reclassification adjustments and adjustments to the carrying amount of hedged items must be disclosed here (mainly, fair value adjustments).

of which, (-)/(+) reclassification adjustments for (gains)/losses included in profit or loss: The amounts previously recognised in the statement of comprehensive income in the previous line must be reclassified to profit or loss when the hedged forecast transaction affects profit or loss.

4. Gains (losses) from hedges of net investments in foreign operations

Results from hedges of net investments in foreign operations according IAS 39.102 should be reported here.

5. Share of other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss

6. Remaining other comprehensive income that will be reclassified

It discloses other income and expense recognized directly in equity that will be reclassified and not included in previous categories.

7. Income tax relating to other comprehensive income that will be reclassified

It should be included the amount of income tax relating to components of other comprehensive income that will be reclassified when the Statement of comprehensive income is presented in gross terms relating to income tax.

III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)

This heading adds the two previous ones, obtaining the total comprehensive income for the period. It is divided into two lines: the income attributable to owners of the parent and the income attributable to non-controlling interests.

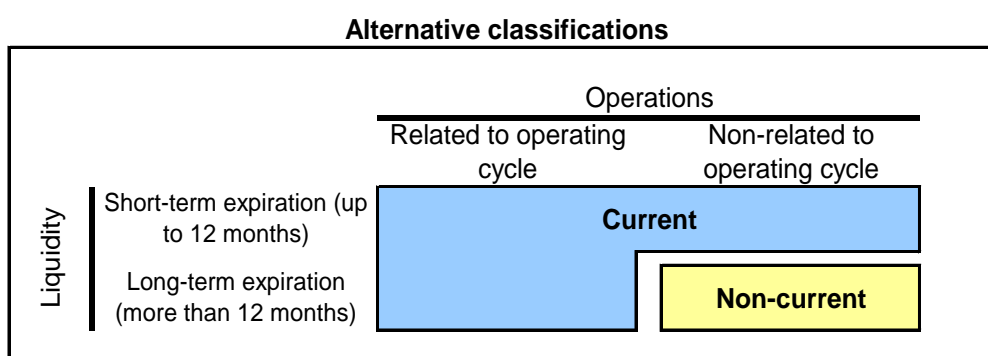
V. STATEMENT OF FINANCIAL POSITION: ASSETS SIDE

Important remark: The main body of the assets side must be presented **using net values**; that is to say, to enter the carrying amount (net book value) of the correspondent asset net of accumulated depreciation and amortisation, accumulated impairment losses, and **government grants** (if the company has chosen to account for them as a reduction in the value of the related assets).

The following captions have several explanations, in order to help the entity to fulfill the ERICA format, based on IFRS taxonomy.

Box 1. Definition of current / non-current

IAS 1 establishes a definition of current and non-current assets and liabilities. The following chart summarizes the criteria taken by IFRS:



I. ASSETS, NON-CURRENT, TOTAL

1. Property plant and equipment are tangible assets that:

- are held by the enterprise for use in the production or supply of goods or services, or for administrative purposes; and
- are expected to be used during more than one period.

Those elements held for sale must be presented under caption 16 of the current assets.

1.1. Land and buildings

Land: Only land and natural resources must be included here. With respect to lands, do record those ones which have not been built or are in the course of construction.

Buildings: Also including the land, when the building has been finished.

Leasehold improvements

1.2. Plant and equipment

It includes machinery, production lines...

1.3. Remaining property, plant and equipment: Under this item the following elements are included:

Motor vehicles: It includes aircrafts, ships, trains, cars, fork-lift trucks, motorbikes...

Fixtures and fittings: It includes climate control units, heating, sewer systems, carports...

IT equipment: It includes mainframe computers, personal computers, laptops, screens, printers...

Exploration and evaluation assets: Exploration and evaluation assets are expenditures incurred by an entity in connection with the exploration for and evaluation of mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable (Appendix A of

IFRS 6). Such assets must be classified according to their nature. Thus, those meeting the definition of property, plant and equipment shall be included here. Examples are vehicles and drilling rigs.

Other property, plant and equipment: Office equipment such as computers, furniture, small refrigerators, coffee-makers, hat stands must be included under this caption.

Bearer plants: According to IAS 16.6, a bearer plant is a living plant that (a) is used in the production or supply of agricultural produce; (b) is expected to bear produce for more than one period; and (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales.

1.4. Construction in progress and payments in advance:

As long as the property, plant and equipment element is not ready for operation, it remains included under this caption. As soon as it is ready for operation, it is transferred to one of the captions above. Prepayments on property, plant and equipment should be included here.

2. Investment property is property (land or a building, or part of a building, or both) held (by the owner) to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for administrative purposes; or
- sale in the ordinary course of the business

3. Intangible assets and goodwill

3.1. Goodwill, net

Any excess of the cost of an acquisition (business combination) over the acquirer's interest in the fair value of the identifiable assets and liabilities acquired as at the date of the business combination shall be described as goodwill and recognised as an asset.

3.2. Development costs

They are costs related to the application of research findings or other knowledge to a plan or design for the production of new or substantially improved materials, devices, products, processes, systems or services prior to the commencement of commercial production or use.

3.3. Computer software, copyrights, patents and other industrial property rights, service and operating rights

Enter the mentioned acquired intangible assets here (including brand names and mastheads and publishing titles).

3.4. Remaining intangible assets

Intangible assets under development

Exploration and evaluation assets: Exploration and evaluation assets are expenditures incurred by an entity in connection with the exploration for and evaluation of mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable (Appendix A of IFRS 6). Such assets must be classified according to their nature. Thus, those meeting the definition of intangible assets shall be included here (for example, drilling rights).

Assets arising from service concession arrangements: According to IFRIC 12, an entity shall recognize an intangible asset when it has a right to charge users of the infrastructure.

Other identifiable intangible assets, net

4. Rights of use

For all leases, both finance and operating leases, a right-of-use asset is recognised on the balance sheet and measured in the amount of the lease liability and initial direct costs. Then, it is adjusted by the lease payments made before or on commencement date, lease incentives received, and any estimate of dismantling and restoration costs. If the information is available, all rights of use assets must be included here, independent of the nature of the leased asset (property, plant and equipment, intangible asset or investment property).

5. Biological assets

Under this item the following elements are included:

Biological assets (living animals or plants such as sheep, trees in a plantation forest, pigs), except for bearer plants (see 1.3. Remaining property, plant and equipment).

Agricultural produce at the point of harvest is the harvested product of the enterprise's biological assets, at the point of harvest, such as wool, logs, carcass, grapes, picked fruit.

6. Investments in related parties

Here the below-explained captions must be disclosed:

Investments in subsidiaries, at cost: It includes investments in controlled entities that are not consolidated, but valued at cost. Control is presumed to exist when the parent owns directly or indirectly through subsidiaries, more than one half of the voting power

Investments in associates, at cost: An associate is an enterprise in which the investor has significant influence and which is neither a subsidiary nor a joint venture. Significant influence is presumed to exist if the investor holds, directly or indirectly through subsidiaries, 20% or more of the voting power. This caption only includes those investments in associates that are left outside the consolidation perimeter and that are valued at cost.

Investments in joint ventures, at cost: A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity which is subject to joint control. Please only include those joint ventures valued at cost.

Equity method accounted investments, total: These investments can be either investments in associates or investments in joint ventures.

Of which, equity accounted investments: It should be separately disclosed here the total amount of investments in associates or investments in joint ventures accounted by the equity method.

7. Deferred tax assets

If transactions recorded during the current period will give rise to a lower **current** tax liability in a subsequent year, a **deferred** tax asset should be recorded in the year of the transaction.

8. Other financial assets, non-current

The detail required is based on the type of financial assets held.

securities, non-current:

Shares, non-current (including participations): Participations in investment funds and individual shares, for the purpose of speculation.

Securities other than shares, non-current: Treasury securities (treasury bonds or certificates, treasury time deposits with a repurchase option, REPOS) and other securities (commercial paper and others).

loans to related parties, non-current: Loans to subsidiaries, to associates, to joint ventures and to other related parties are included under this element.

of which, derivatives (including hedging assets), non-current:

It reports derivatives, including hedging assets. Hedging item is a designated derivative or a designated non-derivative financial asset or liability (for a hedge of the risk of changes in foreign currency exchange rates only) whose fair value or cash flows are expected to offset changes in the fair value or cash flows of a designated hedged item (IAS 39.9).

9. Remaining assets, non-current:

Finance lease receivables, non-current: These receivables appear in the lessor's financial statements.

Prepayments, non-current: Prepaid expenses, such as rent, insurance costs, and costs resulting from a maintenance contract must be included under this heading.

Cash restricted or pledged: Examples are the amounts deposited as continuous security, among other things at public administrations or government services (customs, excise taxes, telephone, rent, etc.)

Assets pledged as collateral subject to sale or repledging, non-current

Post-employment benefit surplus: A surplus is an excess of the fair value of the plan assets over the present value of the defined benefit obligation (IAS 19.58B).

Receivables from related parties, non-current

Other assets, non-current

of which, non-current trade receivables:

If reported, trade receivables, non-current, should be included within remaining assets and entered in this element.

Of which, non-current Contract Assets

If reported, contract assets, non-current, should be included within remaining assets and entered in this element (see explanation in the annex).

II. ASSETS, CURRENT, TOTAL

10. Inventories

They are assets held for sale in the ordinary course of business; in the process of production for such sale; or in the form of materials or supplies to be consumed in the production process or in the rendering of services. In case of a service provider, inventories include the costs of a service, for which the entity has not yet recognised the related revenue (IAS 2.8). Advance payments on account of stock supplies must be included under heading 14. Remaining assets, current.

11. Other financial assets, current

securities, current:

Shares, current (including participations): Participations in investment funds and individual shares, for the purpose of speculation.

Securities other than shares, current: Treasury securities (treasury bonds or certificates, treasury time deposits with a repurchase option, REPOS) and other securities (commercial paper and others).

loans to related parties, current: Loans to subsidiaries, to associates, to joint ventures and to other related parties are included under this element.

of which, derivatives (including hedging assets), current:

It reports derivatives, including hedging assets. Hedging item is a designated derivative or a designated non-derivative financial asset or liability (for a hedge of the risk of changes in foreign currency exchange rates only) whose fair value or cash flows are expected to offset changes in the fair value or cash flows of a designated hedged item (IAS 39.9).

12. Current tax receivables (only income tax)

This caption only includes receivables relating to income taxes.

13. Trade receivables, net, total

The amount of trade receivables shall be reported in this item, including those with related parties.

Of which, receivables arising from construction contracts: it should be disclosed here only those trade receivables arisen from construction contracts

14. Contract Assets

If reported, contract assets, current, should be included in this element (see explanation in the annex).

15. Cash and cash equivalents

Cash includes cash at hand, bank balances and short-term deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value (IAS 7.6).

16. Remaining assets, current

Assets pledged as collateral subject to sale or repledging, current

Finance lease receivables, current: These receivables appear in the lessor's financial statements.

Receivables from related parties, current

Other receivables, net, total: Advance payments on inventories must be included under this caption. Other examples are receivables from VAT tax authorities, receivables from social security, receivables from employees...

Other assets, current

of which, prepayments, current

Prepaid expenses must be included under this heading, such as rent, insurance costs and costs resulting from a maintenance contract, unless they should be considered as current contract assets (supplier prepayments non considered inventories).

Suppose an entity must pay its rent in advance as per July 1st N for the period July 1st N till June 30th N+1 and suppose the closing date of the financial statements is December 31st. Then the entries relating to the rent are as follows:

July 1st N

Debit: Rental costs	X: 2	
Debit: Prepayments, current		X: 2
Credit: Bank account		X

January 1st N+1

Debit: Rental costs	X: 2	
Credit: Prepayments, current		X: 2

17. Non-current assets and disposal groups held for sale or held for distribution to owners

An entity shall classify a non-current asset (or disposal group) as held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use (IFRS 5.6). The asset (of a disposal group) must be available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets and its sale must be *highly probable* (IFRS 5.7). It also requires non-current asset (or disposal group) that is classified as held for distribution to owners acting in their capacity as owners (IFRS 5.5A).

VI. STATEMENT OF FINANCIAL POSITION: LIABILITIES AND EQUITY

Preliminary remarks

Dividends proposed or declared after the statement of financial position date should not be recognised as a liability at the statement of financial position date (IAS 10.12). Such dividends are disclosed in the notes to the financial statements in accordance with IAS 1.

(IAS 1.69) A liability should be classified as a current liability when it:

- is expected to be settled in the normal course of the enterprise's operating cycle; or
- is due to be settled within twelve months of the statement of financial position date.

All other liabilities should be classified as non-current liabilities.

I. EQUITY, TOTAL

A. EQUITY ATTRIBUTABLE TO OWNERS OF PARENT AND OTHER HOLDERS OF EQUITY INSTRUMENTS

A1. EQUITY ATTRIBUTABLE TO OWNERS OF PARENT

A **parent** is an entity that has one or more subsidiaries.

1. Share capital

Issued capital (including paid-in and unpaid capital): It corresponds to the total amount of contribution invested by the entity's shareholders and is represented by issued shares. The shares can be paid-in or not.

(-) *Unpaid capital not called for:* Please refer in this line the outstanding amount of share capital issued but still not paid as it has not been called for.

2. Share premium

It is the difference (or the bonus) between the offering price and the face value of the share.

3. Retained earnings (accumulated losses)

Profit (loss) of the year: It concerns the profit or the loss realised by the entity during the year. It should show the same amount as line 12 in statement of profit or loss.

Interim dividends: This line asks for those dividends paid in advance (before year end) in anticipation of the appropriation of the profit (loss) of the current year.

Remaining retained earnings (accumulated losses): it includes all the profits recorded by the entity from its setting up, diminished by all the losses possibly realised and excluding dividends and other components that would be retained.

Reserves built up by retained earnings: any reserve built up by retained earnings, should be included here.

Of which, legal and statutory reserves

Legal and statutory reserves build by retained earnings over the years.

4. Other reserves.

These are amounts stemming from non-distributed profits. This item is neither a real obligation nor an eventual liability and is not related to any depreciation of assets. It corresponds to the increase of the entity's value and belongs to the shareholders. Reserves include translation reserves, hedging reserves, financial assets at fair value through OCI reserves, share-based payments reserves, reserve of remeasurements of defined benefit plans, and miscellaneous other reserves not built up by retained earnings of the company.

5. (-) Treasury shares

They are issued shares hold by the company (or the group) itself.

A2. OTHER EQUITY INTEREST

It should be classified here the equity attributable to the owners of the parent derived from the compound financial instruments issued by the entity and the rest of instruments or components classified as equity in the financial statements of the entities.

B. NON-CONTROLLING INTERESTS

Non-controlling interests are that part of the net assets of a subsidiary attributable to interests which are not owned, directly or indirectly through subsidiaries, by the parent.

II. LIABILITIES, TOTAL

A. LIABILITIES, NON-CURRENT, TOTAL

6. Interest-bearing borrowings, non-current

The distinction between the periods (up to one year and more than one year) is requested to classify the amounts in the current or non-current category but in both cases the items are the same, only the maturity date is different. It should only be considered interest-bearing borrowings.

It should include following items:

Borrowings from financial institutions, non-current:

Bank borrowings: This item concerns the amounts of money lent by a bank to the entity.

Bank overdrafts: Bank overdrafts correspond to the treasury facilities consented by a bank to its client, whose current account can be, on agreement, overdrawn during a given period.

Leases, non-current

Both finance lease and operating lease liabilities are included here. The lease liability is in fact all payments not paid at the commencement date discounted to present value using the interest rate implicit in the lease (or incremental borrowing rate if the previous one cannot be set). These payments may include fixed payments, variable payments, payments under residual value guarantees, purchase price if purchase option will be exercised, etc.

Bonds issued, non-current

This component is related with the bonds, notes and debentures delivered by the entity to investors, generally in the frame of long-term borrowings.

Convertible borrowings, non-current

Amount of money borrowed by the entity that can be converted into shares or sometimes into other bonds according to the investors during a given period.

Borrowings with related parties, non-current

For further guidance about related parties, please refer to annex 3. Borrowings with related parties must be classified in this line, regardless of their nature or if they could fit in any of the categories already disclosed in this heading.

Remaining interest-bearing borrowings, non-current

Redeemable preference shares, non-current: This item corresponds to shares that the entity has the possibility to buy back or write off⁷.

Disclosures on some previous details are required:

of which, borrowings from financial institutions, non-current:

⁷ This type of liabilities does not exist in France except in the very specific case of liquidation.

of which, leases, non-current
of which, bonds issued, non-current

7. Deferred income, non-current

of which, government grants

It corresponds to a capital grant (definition IAS 20.3) agreed by the government which will be gradually reported in the profit and loss account (IAS 20.26).

8. Provisions for employee benefits, non-current

This item corresponds to all kind of employee benefits, including termination benefits which are payable after the completion of employment.

9. Other provisions, non-current

A provision is (IAS 37.10 & 37.14)

- A present obligation of the entity arising from past events,
- The settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits and,
- For which a reliable estimate can be made of the amount of the obligation.

Main classes of provisions are explained below:

Warranty provisions

Example: An entity sells goods with a warranty under which customers are covered for the cost of repairs of any manufacturing defects that become apparent within the first six months after purchase. Based on past experience, a provision has to be recognized for the best estimate of the costs of repair of the goods, sold during the last six months before the statement of financial position date, taking into account the statistical possibility for defects.

Restructuring provisions: A restructuring (IAS 37.10) is planned and controlled by management, and materially changes either the scope of a business undertaken by an entity or the manner in which that business is conducted.

The following are examples of events that may fall under the definition of restructuring (IAS 37.70):

- (a) Sale or termination of a line of business;
- (b) The closure of business locations in a country or region or the relocation of business activities from one country or region to another;
- (c) Changes in management structure (for example, eliminating a layer of management); and
- (d) Fundamental reorganizations that have a material effect on the nature and focus of the entity's operations.

Example: On 12 December Y, the Board of Directors decided to close down a division in the summer of Y+1. During the next week, a detailed plan was agreed by the Board. Before year-end letters were sent to customers, warning them to seek an alternative source of supply, and redundancy notices were sent to the staff of the division. As per 31 December Y, a provision should be recognised for the best estimate of the costs of closing down the division.

Legal proceedings provisions

Example: A caterer delivers a bunch of oysters for a party, after which a number of employees die as a result of food poisoning. The catering entity is not insured against such professional mistakes. Legal proceedings are started seeking damages from the caterer. At statement of financial position date, the lawyers of the catering entity advise that it is probable that the entity will be found liable. Thus, the best estimate of the amount to settle the obligation has to be provided for.

Onerous contracts provisions: An onerous contract (IAS 37.10) is a contract in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

Example: An entity operated profitably from a factory that it has leased under an operating lease. During the year the entity relocated its operations to a new factory. The lease on the old factory continues for the next four years, it cannot be cancelled and the factory cannot be re-let to another user. A provision is recognized for the best estimate of the unavoidable lease payments.

Environmental provisions

Example: An entity in the oil industry causes contamination. National legislation requires the entity to clean up the contaminated land, which will result in a significant cost in the future.

Therefore, these clean-up costs have to be provided for.

Provisions for waste electrical and electronic equipment: According to the European Union's Directive on Waste Electrical and Electronic Equipment (WE&EE) producers are responsible of the collection, treatment, recovery and disposal of the waste equipment. The waste management implied in these operations gives rise to a provision according to IFRIC 6.

Provisions for contributions to decommissioning, restoration and rehabilitation funds: Contributions to one of these funds in which the entity does not own control must be accounted for as a provision, according to IFRIC 5.

Contractual obligations from service concession arrangements: According to IFRIC 12, contractual obligations derived from the concession arrangement created to maintain or to restore an infrastructure must be accounted for according to IAS 37.

10. Deferred tax liabilities

Amounts of income taxes payable in future periods in respect of taxable temporary differences. This item is always classified as non-current even if it is supposed to be settled within twelve months after the statement of financial position date.

11. Other non-interest-bearing liabilities, non-current

of which, trade payables, non-current:

if reported, trade payables, non-current, should be included within remaining assets and entered in this element.

of which, contract liabilities, non-current:

if reported, contract liabilities, non-current, should be included within other non-interest-bearing liabilities and entered in this element.

B. LIABILITIES, CURRENT, TOTAL

12. Interest-bearing borrowings, current

See point 6 above.

13. Deferred income, current

See point 7 above.

14. Provisions for employee benefits, current

See point 8 above.

15. Other provisions, current

See point 9 above.

16. Current tax payables (only income tax)

Outstanding amounts of income taxes payable at the end of the year.

17. Trade payables, total

It discloses to the amount of money due by the entity to its suppliers for goods or services received, including those with related parties.

18. Contract liabilities

if reported, contract liabilities, should include customer prepayments.

19. Other non-interest-bearing liabilities, current

Other payables

Accrued payroll and amounts due to employees

Accrued administrative liabilities

Dividends to pay

Other liabilities, current

20. Liabilities included in disposal groups held for sale

According to IFRS 5.38, the liabilities of a disposal group classified as held for sale shall be presented separately from other liabilities in the statement of financial position. As the result of discontinued operations, liability must be classified as liability held for sale. This item is current by nature as the disposal should normally occur in the short term.

EQUITY AND LIABILITIES, TOTAL**Additional information****1. Dividends distributed (Owners and Non-Controlling Interests):**

This item must contain all the dividends already distributed during the period, regardless of the year where they were obtained. The monetary amount that goes out from the accounting group which includes those dividends from subsidiaries that are distributed to Non-Controlling Interests and the dividends distributed by the parent company to its shareholders.

2. Proposal of dividends to be distributed (Owners)

This item must contain the amount of dividends proposed to be distributed. This amount is still within the statement and has not left the entity yet.

VII. STATEMENT OF CASH FLOWS

The statement of cash flows sets out all the incoming and outgoing cash flows during the financial year, broken down by origin: cash flows from operating, investing or financing activities. It provides a summary of the cash resources available during the period and how those resources have been used. The statement of cash flows gives an indication of the ability of the reporting entity to generate cash flows and provides additional information facilitating more accurate assessment of liquidity, solvency and the results achieved.

Cash flows from operating activities can be recorded by the direct or the indirect method. The direct method adds up the major types of cash receipts and payments: cash receipts from customers, payments to suppliers, payments to employees, etc. The indirect method is based on the net profit or loss and eliminates the effects of:

- non-cash transactions such as impairment losses, depreciation, additions to provisions, reversals of provisions, etc;
- the attribution to a particular period of revenues and expenses which have no cash implication in the reporting period (e.g. outstanding amounts due from customers and amounts payable to suppliers);
- revenues and expenses connected with cash flows from investing and financing activities.

I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE

This field shows the amount of the cash and/or cash equivalents at the beginning of the balance year. It is the amount that was identified in the previous year as "VII. Cash and cash equivalents, ending balance".

II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES

Of which, operating cash flow from discontinued operations

According IFRS5.33c, cash flows from discontinued operations has to be reported separately.

Interests paid and received and dividends paid and received to fulfil IAS 7.33 and 7.34 will also be shown separately in this statement.

Of which, (-) interest paid

Of which, interest received

Of which, (-) dividends paid

Of which, dividends received

III. NET CASH FLOW FROM (USED IN) INVESTING ACTIVITIES

1. (-) Payments for investments

1.1. (-) Acquisitions of intangible and tangible assets (incl. investment properties)

Cash flows paid for acquisitions of intangible and tangible assets, including investment properties, should be disclosed in this element.

1.2. (-) Acquisitions of financial assets

Cash flows paid for acquisitions of current and non-current financial assets should be disclosed in this element. It includes cash flows for acquisitions of subsidiaries and joint ventures, but also acquisitions of associates.

Of which, (-) acquisitions of subsidiaries, joint ventures and associates

2. Divestment receipts

2.1. Sales of intangible and tangible assets (incl. investment properties)

Cash flows from divestments of intangible and tangible assets, including investment properties, should be disclosed in this element.

2.2. Sales of financial assets

Cash flows from divestments of current and non-current financial assets should be disclosed in this element. It includes cash flows from divestments of subsidiaries and joint ventures, but also cash flows from divestments of associates.

Of which, sales of subsidiaries, joint ventures and associates

Of which, investing cash flow from discontinued operations

According IFRS5.33c, cash flows from discontinued operations has to be reported separately.

Interests paid and received and dividends received to fulfil IAS 7.33 and 7.34 will also be shown separately in this statement.

Of which, (-) interest paid

Of which, interest received

Of which, (-) dividends paid

Of which, dividends received

IV. FREE CASH FLOW (II + III)

Total field will be calculated by sum of Cash Flows from operating and investing activities.

V. NET CASH FLOW FROM (USED IN) FINANCING ACTIVITIES

Of which, financing cash flow from discontinued operations

According IFRS5.33c, cash flows from discontinued operations has to be reported separately.

Interests paid and received and dividends paid and received to fulfil IAS 7.33 and 7.34 will also be shown separately in this statement.

Of which, (-) interest paid

Of which, interest received

Of which, (-) dividends paid

Of which, dividends received

Of which, proceeds from borrowings

Gross amounts should be entered, unless only net amounts are available.

Of which, (-) repayment of borrowings

Gross amounts should be entered, unless only net amounts are available.

Of which, capital increase

VI. NET INCREASE IN CASH AND CASH EQUIVALENTS

This line is to be obtained as the addition of the main lines II. Net cash flows from (used in) operating activities, III. Net cash flows from (used in) investing activities, and IV. Net cash flows from (used in) financing activities.

VII. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS

In order to reconcile cash and cash equivalents at the beginning and at the end of the period, the effect of exchange rate changes on cash and cash equivalents held or due in a foreign currency is reported here.

VIII. EFFECTS OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS

In order to reconcile cash and cash equivalents at the beginning and at the end of the period, the effect of changes in the scope of consolidation on cash and cash equivalents is reported here.

Example: a subsidiary is bought in period 01 but not consolidated because it is not material. In period 02 the subsidiary is growing fast and consolidation is necessary. The presentation in the cash flow statement would be as followed:

The price the company paid is shown in cash flow from investing operations in period 01. However, the balance of cash of the subsidiary is not included in period 01 as it is not consolidated. In period 02 it is consolidated for the first time and its cash cannot be presented in the beginning figure of cash and cash equivalents for period 01. Therefore this change must be accounted in this item.

A similar issue would appear if a subsidiary is not part any more in the consolidated group but it is not sold.

IX. CASH AND CASH EQUIVALENTS, ENDING BALANCE.

This field shows the amount of the cash and/or cash equivalents at the end of the balance year. It consists of the "Cash and cash equivalents, beginning balance" plus "Net Increase in cash and cash equivalents" plus the "Effects of the exchange rate changes on cash and cash equivalents" and "Effect of changes in scope of consolidation on cash and cash equivalents" (lines I., V., VI and VII.) It must equal in most cases the amount identified in the following year as "I. Cash and cash equivalents, beginning balance".

X. ADJUSTMENTS TO RECONCILE WITH THE STATEMENT OF FINANCIAL POSITION

In order to reconcile the amount of cash and cash equivalents disclosed in the Statement of financial position and the one reported in the Statement of Cash flows when they differ for example, due to non-current assets and disposal groups held for sale, the difference has to be included in this line. When the cash and cash equivalents do not match and the reason of the unbalance is not known, it will not be reconciled the cash and cash equivalents, and therefore, this element will not be fulfilled.

XI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION

VIII. NOTES

Within this new sheet, elements not included in national databases, e.g. CoCAS, will be included.

GENERAL CHARACTERISTICS AND EMPLOYMENT

1. Identification of the reporting entity (or the corporation in case of individual accounts)

1.1. National identification code of the reporting entity

The national identification numbers or codes as the commercial register code must be noted.

1.2. ERICA identification code of the reporting entity

The ERICA identification code, created for internal purposes by the ERICA WG, must be noted. Note that German and Austrian groups use an internal code as group identifier, while the other ERICA groups use the identifier of the reporting entity as group identifier.

1.3. ISIN identification code of the reporting entity

The ISIN code of the reporting entity must be noted (not the code of a subsidiary).

1.4. LEI code of the reporting entity

The Legal Entity Identifier code of the reporting entity must be noted. For more information about the LEI code is referred to <https://www.lei-worldwide.com/what-is-a-legal-entity-identifier.html>

2. Information on the ultimate parent entity of the group

2.1. ERICA identification code of the ultimate parent entity of the group

2.2. ISIN identification code of the ultimate parent entity of the group

2.3. Country of the ultimate parent entity of the group

3. Date of the end of the reporting period (yyyy-mm-dd)

In combination with the “date of the beginning of the reporting period”, this dates informs about the period that is covered by the financial statements (IAS 1.51.c). Additionally, the information is provided whether the balancing year is identical with the fiscal year.

4. Description of activities by NACE code and revenue

In these columns, a brief description of the enterprise’s operations and principal activities should be given as well as the specific NACE codes (4 digits) and the revenue of each activity (in same unit of the financial statements). Please remember that this information might not be 100% equivalent to information by segments (as requires IFRS 8).

5. Listed companies

It should be selected the correct option for this element:

Listed with shares or other instruments on a EU regulated market

Non-listed

5.1. If Non-listed: Specify applied Accounting Standard

A dropdown box is available to indicate the accounting framework in accordance with which the financial statements have been established: IFRS / National GAAPs / Non-available

5.2. Capitalization

When the option selected before in point 5 is “Listed”, some information on capitalization should be disclosed. The information should be always completed in *thousands of euros*. Considering Earning Per Shares (EPS) disclosed and reported according to IAS 8 for current and previous period, we could know the number of every kind of share issued by the parent company. Once we know the latter, we could check the quoted price for every kind of share and the product of them would lead us to that kind of share capitalization. The sum of the capitalisation of every kind of share would

give us the total capitalization of the parent company. The information considered should be at date of ending of the reporting period, however, if the information is not available at this date, the last day of the year.

6. Data previous period

There is a choice between official data and recalculated data. If the company restates in its annual report the IFRS accounting data for the previous year, we note this as “recalculated data”. In that case we mention the reason why the company recalculated its figures. If the company does not recalculate in its annual report the IFRS accounting data for the previous year, we mark this as “original data”.

Reasons of recalculated data:

When recalculated data have been expressed, the reasons can be disclosed (ERICA+ groups).

6.1. Change in accounting policy resulting from amendments to:

- 6.1.1. Leases (IFRS 16) (G02123)
- 6.1.2. Annual improvements to IFRS Standards (2018-2020) (G02131)
- 6.1.3. Presentation of Financial Statements (IAS 1) and IFRS Practice Statement (IAS 8) (G02139)
- 6.1.4. Business combinations (IFRS 3) (G02129)
- 6.1.5. Income Taxes: Deferred Tax Related to Assets and Liabilities (G02140)
- 6.1.6. Classification of Liabilities – Current and Non-Current with Covenants (G02141)
- 6.1.7. Property, Plant and Equipment (IAS 16) (G02136)
- 6.1.8. Provisions, Contingent Liabilities and Contingent Assets (IAS 37) (G02137)
- 6.1.9. Insurance Contracts (IFRS 17) (G02138)

6.2. Voluntary change in accounting policy (IAS 8)

6.3. Correction of prior periods errors (IAS 8)

6.4. Reclassifications (IAS 8) (all adjustments of the presentation in the statement of profit or loss that have an impact on the EBITDA and the statement of financial position that have an impact on the main elements)

6.5. Business Combinations (IFRS 3).

6.6. Non-current assets held for sale and discontinued operations (IFRS 5)

6.7. Other reason/ open field

7. Opinion on the financial statements given by the auditor

Here the opinion of the auditor concerning the financial statement must be disclosed; i.e. if he gives an unqualified opinion or if there are any restrictions. Mainly, an unqualified opinion represents financial statements without any restrictions, whereas qualified opinions contain restrictions or remarks. In the case the financial statements are not audited, it has to be informed.

1. Not Audited: when there are no financial statements for the period or there is no

2. Qualified opinion: Qualified report is given by the auditor in either of these two cases:

2.a) When the financial statements are materially misstated due to misstatement in one particular account balance, class of transaction or disclosure that does not have pervasive effect on the financial statements.

2.b) When the auditor is unable to obtain audit evidence regarding particular account balance, class of transaction or disclosure that does not have pervasive effect on the financial statements.

A Qualified Opinion report is issued when the auditor encountered one of these two types of situations which do not comply with generally accepted accounting principles, however the rest of the financial statements are fairly presented.

3. Adverse opinion: An Adverse Opinion is issued when the auditor determines that the financial statements of an auditee are materially misstated and, when considered as a whole, do not conform with GAAP. It is considered the opposite of an unqualified or clean opinion, essentially stating that the information contained is materially incorrect, unreliable, and inaccurate in order to assess the auditee's financial position and results of operations.

4. Disclaimer of opinion: This type of report is issued when the auditor tried to audit an entity but could not complete the work due to various reasons and does not issue an opinion. A Disclaimer of Opinion is issued in either of the following cases:

- When the auditor is not independent or when there is conflict of interest.
- When the limitation on scope is imposed by client, as a result the auditor is unable to obtain sufficient appropriate audit evidence.
- When the circumstances indicate substantial problem of going concern in client.
- When there are significant uncertainties in the business of client.

5. Unqualified opinion: This type of report is issued by an auditor when the financial statements are free of material misstatements and are presented fairly in accordance with the Generally Accepted Accounting Principles (GAAP), which in other words means that the company's financial condition, position, and operations are fairly presented in the financial statements. It is the best type of report an auditee may receive from an external auditor.

6. Unqualified opinion with an emphasis of a matter paragraph: This type of report is issued by an auditor when the financial statements are free of material misstatements and are presented fairly in accordance with the Generally Accepted Accounting Principles (GAAP), however the auditor wants to add additional information to the report without changing the overall opinion of the report.

8. Information about employment *(for further information, please refer to annex 2)*

An option has been allowed according to which this information can be presented in FTE (Full-Time Equivalents) or in total number of employees. The first option is preferable but since it has been observed that some entities do not use FTE when disclosing information about employment, the second one has been enabled.

Number of employees' average over period: number of employees each month, expressed in full time equivalents, divided by the number of months of the accounting year.

The date of registration differs from country to country. More details are shown in the following table.

Country	Distinctions between registration date
Austria	Number of employees at the last working day of each month.
France	Non fixed rules ¹
Germany	No fixed rules, only broad recommendations
Greece	Number of employees at the last working day of each month.
Italy	Non-fixed rule: recommended daily average.
Portugal	People who have worked the last complete week of each month.
Spain	Number of employees at the last working day of each month.

(1) France: it exists only a recommendation of accounting practitioners that proposes to determine the average total employees with this formula: average total employees = total employees in full time during all the year + (with a calculation in proportion of the time of employment) total employees in partial time + (with a calculation in proportion of the time of employment) total employees hired during the year – (with a calculation in proportion of the time of employment) total employees having left the company during the year.

Number of employees at end of period: the number of employees at the last working day of the accounting period expressed in FTE.

9. Method of presentation of cash-flow statement

Direct method or indirect method.

STATEMENT OF PROFIT OR LOSS: ADDITIONAL DISCLOSURES

1. Capitalized borrowing costs / interest expenses

Borrowing costs which are directly related to the acquisition, building or production of qualified assets have to be activated. According to IAS 23, the amount of capitalized borrowing costs, not included in profit or loss as interest expenses, should be disclosed. Borrowing costs are interest and other costs that an entity incurs in connection with the borrowing of funds. (IAS 23.5) A **qualifying asset** is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. (IAS 23.5) Borrowing costs may include (IAS 23.6) (i) Interest expense (calculated by effective interest method), (ii) Finance lease charges and (iii) Exchange differences.

Borrowing costs directly attributable to acquisition, construction or production of a qualifying asset shall be capitalized (IAS 23.8f.). Those costs could have been avoided, if there is no qualifying asset.

Capitalisation (IAS 23.17) starts when, (i) expenditures for the asset are incurred, (ii) borrowing costs are incurred and (iii) activities for preparation of asset have started. Capitalisation ends, when all necessary activities are completed (IAS 23.22).

The entity has to disclose (IAS 23.26) (i) the amount of borrowing costs capitalized during the period and (ii) the capitalization rate.

Capitalisation of borrowing costs leads to less interest expenses within profit or loss statement and therefore higher earnings. The capitalized amount will be amortised within the qualifying asset.

Amounts are normally reported within interest expense disclosures.

NON-RECURRENT EFFECTS

1. Are there non-recurrent effects affecting EBIT?

Yes/ No/ No information

For the present or previous period: if both or at least just one of non-recurrent gains (cc3201) or non-recurrent losses (cc3202) are filled in with positive amounts, the generating rule will provide a “yes” in cc3200, if at least one of them is zero without the other being positive or both are zero, the generating rule will provide a “No” in cc3200 and, in the remaining cases, “No Information” will be provided by the generating rule.

1.1. Amount of non-recurrent gain affecting EBIT (present and previous period)

This element includes the operating income which is considered non-recurrent (for example gains from derecognition of non-financial assets or compensation received considered non-recurrent by the entity).

1.2. Amount of non-recurrent loss affecting EBIT (present and previous period)

This element includes the operating loss which is considered non-recurrent (for example loss from derecognition of non-financial assets, restructuring costs or impairment losses considered non-recurrent by the entity). They should be filled with a positive sign.

ENVIRONMENTAL INFORMATION

1. CO2 Emissions

1.1. Amount of CO2 emissions

If available, the amount of CO2 emissions reported by the group can usually be found in the (integrated) annual report (often in a separate chapter dedicated to non-financial reporting) or in a separate sustainability report. The amount reported here must be expressed in thousand tonnes.

1.2. Type of emission

Available options are:

0.- CO2 Equivalent: this is the default value and the preferred option

1.- CO2

2.- No Information: in case the group does not specify the type of emission

A carbon dioxide equivalent or CO2 equivalent, abbreviated as CO2-eq is a metric measure used to compare the emissions from various greenhouse gases on the basis of their global-warming potential (GWP), by converting amounts of other gases to the equivalent amount of carbon dioxide with the same global warming potential. Carbon dioxide equivalents are commonly expressed as million metric tonnes of carbon dioxide equivalents, abbreviated as MMTCDE. The carbon dioxide equivalent for a gas is derived by multiplying the tonnes of the gas by the associated global warming potential.

(source:

https://ec.europa.eu/eurostat/statistics-explained/index.php/Glossary:Carbon_dioxide_equivalent)

1.3. Scope of the emission

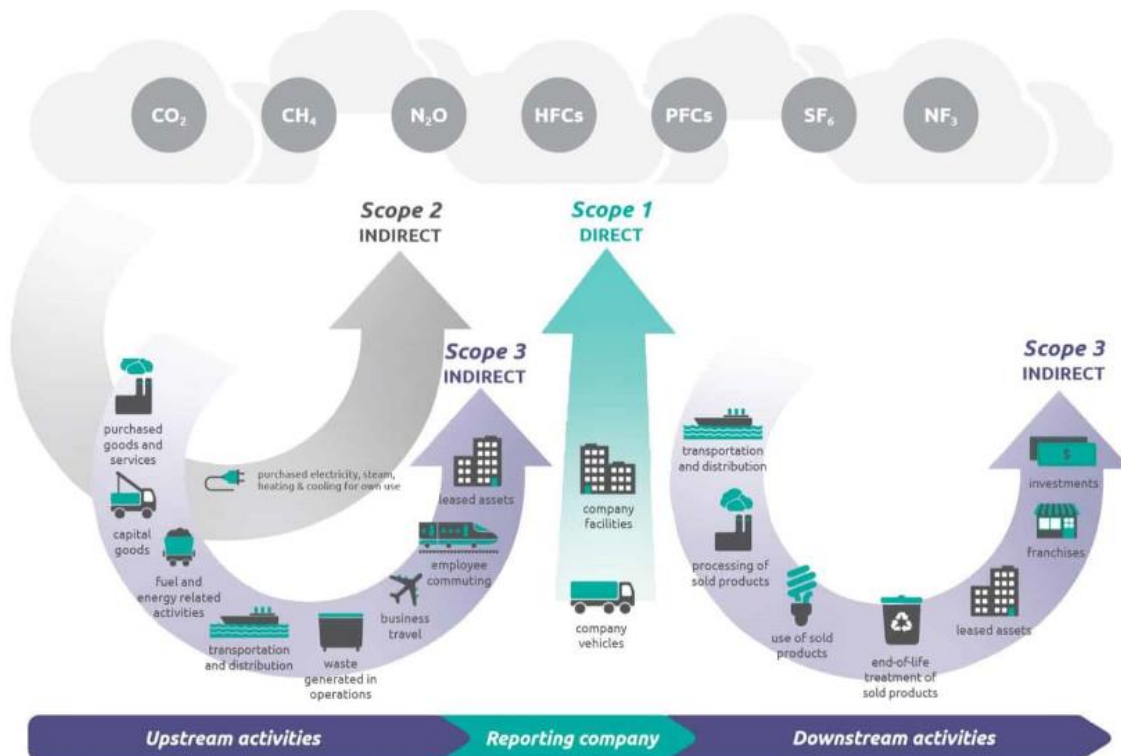
Available options are:

- 0.- Scope 1+2: this is the default value and the preferred option
- 1.- Scope 1
- 2.- Scope 1+2+3
- 3.- No Information: in case the group does not specify the type of the emission

Scope 1 – All Direct Emissions from the activities of an organisation or under their control. Including fuel combustion on site such as gas boilers, fleet vehicles and air-conditioning leaks.

Scope 2 – Indirect Emissions from electricity purchased and used by the organisation. Emissions are created during the production of the energy and eventually used by the organisation.

Scope 3 – All Other Indirect Emissions from activities of the organisation, occurring from sources that they do not own or control. These are usually the greatest share of the carbon footprint, covering emissions associated with business travel, procurement, waste and water.



(source: <https://compareyourfootprint.com/difference-scope-1-2-3-emissions/>)

1.4. Scope 2 reporting base

Available options are:

- 0.- Location based
- 1.- Market based
- 2.- No Information: in case the group does not specify which base is used to calculate scope 2 emissions

General requirement: 'dual reporting'

1. All companies have to give a **location-based** number. This number is based on the greenhouse gas emissions caused by the electricity production in the 'area' (usually the country) where the consumption takes place. For instance, the location-based number can be calculated by multiplying a) the electricity consumption of the company within the borders of a specific country (consumption expressed in kWh) and b) the average greenhouse gas emissions of 1 kWh in that country. Information about the average greenhouse gas emissions of the electricity on the national grid can be found with the grid operators or in reports of the International Energy Agency.

2. Companies operating on markets where "reliable tracking systems" are available, also have to report a **market-based** number. To calculate this number, the reporting company has to use the carbon emissions produced by the energy installations from which it gets its electricity. The origin of the electricity has to be "reliably tracked". To do this, companies need to use tracking certificates such as Guarantees of Origin in Europe, Renewable Energy Certificates in the USA, I-REC-certificates in some other countries. When companies, which are operating on markets where a reliable tracking system is available, decide not to use that system, then they have to calculate their market-based emissions by using the greenhouse gas emissions of the residual mix. For the market-based number, the Guarantee of Origin is the carrier of greenhouse gas emissions. If a company purchases renewable energy such as wind or solar, it can therefore claim the 0 emissions related to this wind and solar energy.

(source:

<https://static1.squarespace.com/static/55371f97e4b0fce8c1ee4c69/t/5a0460cf24a694f721a816a1/1510236370973/Greenhouse+Gas+Protocol+Scope+2+Guidance+-+Summary+by+EKOenergy.pdf>)

Example: Suppose that company X consumes its electricity in country Y and this electricity is produced by means of wind energy (independent where it is produced). In that case, company X can calculate its scope 2 emissions by multiplying the number of kWh electricity consumption by the average greenhouse gas emissions of 1 kWh in country Y (= location-based) or by multiplying the number of kWh electricity consumption by the average greenhouse gas emissions (for 1kWh) produced by the energy installations from which it gets its electricity, which may assumed to be zero in the case of wind energy (= market-based).

In case a company reports its scope 2 emissions according to both approaches (location-based and market-based), the market-based figure must be collected, as the market-based scope 2 emissions correspond to the companies' energy consumption.

1.5. Additional information regarding CO2 emissions, per scope

In order to improve comparability between groups, a breakdown of CO2 emissions according to the scope must be provided if available. This breakdown is independent of the option chosen in 1.3.

1.5.1. Amount of scope 1 CO2 emissions in thousand tonnes

1.5.2. Amount of scope 2 CO2 emissions in thousand tonnes

1.5.3. Amount of scope 3 CO2 emissions in thousand tonnes

2. Energy consumption within the organisation

2.1. Energy consumption – reported value

If the group is using the Global Reporting Initiative (GRI) Index, this amount corresponds with the information disclosed in GRI 302-1. The amount is entered as reported by the group, independent of the unit of measurement.

2.2. Energy consumption – unit of measurement

This field indicates which unit of measurement the group uses to express the value in 2.1. above. The unit of measurement is selected from a drop-down box. Options are kWh, TWh, GWh, MWh, MJ, PJ, TJ, GJ and kJ.

2.3. Energy consumption within the organization expressed in MWh

This field is automatically calculated based on the values in 2.1. and 2.2. above.

2.4. Energy intensity

This field is automatically calculated by dividing the energy consumption expressed in MWh by the amount of revenue in thousand euro.

3. Water consumption

3.1. Amount of water consumption

The amount of water consumption is expressed in m³. If the group is using the Global Reporting Initiative (GRI) Index, this amount corresponds with the information disclosed in GRI 303-5.

4. Key Performance Indicators according to EU Taxonomy

4.1. % Turnover KPI Taxonomy Eligible (% from products and services environmentally sustainable under articles 3 and 9 of Regulation 2020/852)

The Turnover KPI represents the proportion of the net turnover derived from products or services that are taxonomy eligible⁸. The Turnover KPI gives a static view of the companies' contribution to environmental goals.

4.2. % Turnover KPI Taxonomy Aligned (% from products and services environmentally sustainable under articles 3 and 9 of Regulation 2020/852)

The proportion of turnover referred to in Article 8(2), point (a), of Regulation (EU) 2020/852 represents the proportion of net turnover from products and services that are taxonomy-aligned. The Turnover KPI provides a static view of the companies' contribution to environmental goals and it shall be calculated as the part of the net turnover derived from products or services, including intangibles, associated with Taxonomy-aligned economic activities (numerator), divided by the net turnover (denominator) as defined in Article 2, point (5), of Directive 2013/34/EU. (there can be activities adapted to climate change that are not taxonomy aligned).

⁸ In accordance with Article 1(5)) Commission Delegated Regulation 2021/2178 and non-eligible in accordance with Article 1(6) of the Disclosures Delegated Act in their turnover, capital ('CapEx') and operational expenditure ('OpEx') and total assets (in the case of financial undertakings). (takes into account climate change mitigation, climate change adaptation, contribution to sustainability and use and protection of water and marine resources, contribution to the transition to a circular economy, contribution to pollution prevention and control, contribution to the protection and restoration of biodiversity and ecosystems)

of which, climate change mitigation: which means the process of holding the increase in the global average temperature to well below 2 °C and pursuing efforts to limit it to 1,5 °C above pre-industrial levels, as laid down in the Paris Agreement;

of which, climate change adaptation: which means the process of adjustment to actual and expected climate change and its impacts;

4.3. Capital Expenditure KPI (Capital Expenditure) (% from products and services environmentally sustainable under articles 3 and 9 of Regulation 2020/852)

The eligible Capital Expenditure KPI (Article 8, 2(b) of EU Taxonomy) represents the proportion of the capital expenditure of an activity that is either already taxonomy-aligned or is part of a credible plan to extend or reach taxonomy-alignment. Capex provides a dynamic and forward-looking view of companies' plans to transform their business activities.

4.4. % Capital Expenditure KPI Taxonomy Aligned (% from products and services environmentally sustainable under articles 3 and 9 of Regulation 2020/852)

The proportion of Capital Expenditure referred to in Article 8(2), point (b), of Regulation (EU) 2020/852 represents the proportion of capital expenditure related to assets or processes associated with economic activities that qualify as environmentally sustainable (under Articles 3 and 9) and that are taxonomy-aligned. The Capital Expenditure KPI provides a static view of the companies' contribution to environmental goals and it shall be calculated as the part of the aligned Capital Expenditure associated with Taxonomy-aligned economic activities (numerator), divided by the Capital Expenditure (denominator) (there can be activities adapted to climate change that are not taxonomy aligned).

of which, climate change mitigation: which means the process of holding the increase in the global average temperature to well below 2 °C and pursuing efforts to limit it to 1,5 °C above pre-industrial levels, as laid down in the Paris Agreement;

of which, climate change adaptation: which means the process of adjustment to actual and expected climate change and its impacts;

4.5. Operating Expenditure KPI (% from products and services environmentally sustainable under articles 3 and 9 of Regulation 2020/852)

The Eligible Operating Expenditure KPI (Article 8, 2(b) of EU Taxonomy) represents the proportion of the operating expenditure associated with taxonomy-aligned activities or to the capex plan. The eligible operating expenditure covers direct non-capitalised costs relating to research and development, renovation measures, short-term lease, maintenance and other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment that are necessary to ensure the continued and effective use of such assets.

(source:

https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/documents/sustainable-finance-taxonomy-article-8-faq_en.pdf)

4.6. % Operating Expenditure Taxonomy Aligned (% from products and services environmentally sustainable under articles 3 and 9 of Regulation 2020/852)

The proportion of Operating Expenditure referred to in Article 8(2), point (b), of Regulation (EU) 2020/852 represents the proportion of operating expenditure from products and services that are taxonomy-aligned. The aligned Operating Expenditure KPI provides a static view of the companies' contribution to environmental goals and it shall be calculated as the part of the Operating Expenditure derived from products or services, associated with Taxonomy-aligned economic activities (numerator), divided by the Operating Expenditure (denominator) as defined in Article 2, point (5), of Directive 2013/34/EU. (there can be activities adapted to climate change that are not taxonomy aligned).

of which, climate change mitigation: which means the process of holding the increase in the global average temperature to well below 2 °C and pursuing efforts to limit it to 1,5 °C above pre-industrial levels, as laid down in the Paris Agreement;

of which, climate change adaptation: which means the process of adjustment to actual and expected climate change and its impacts;

Example

In the following example, with regard to % of environmentally sustainable eligible Capex activities amounts for 84,54% of all eligible and non-eligible activities according to taxonomies (15,46% are not eligible). Apart from that, 100% of these eligible activities are aligned. These aligned capex activities are all aimed at mitigating climate change but they are reported as 84,54% while none of them are considered to be dedicated to adaptating to climate change.

Actividades económicas	Códigos	Capex absoluto (€)	Proporción del CapEx (%)	Mitigación del cambio climático (%)	Adaptación al cambio climático (%)	Recursos hídricos y marinos (S/N)	Adaptación al cambio climático (S/N)	Mitigación del cambio climático (S/N)	Economía circular (S/N)	Contaminación (S/N)	Biodiversidad y ecosistemas (S/N)	Garantías mínimas (S/N)	Proporción del CapEx que se ajusta a la taxonomía (%) Año		Categoría (actividad facilitadora) (F)	
													2022	2021		
A. ACTIVIDADES ELEGIBLES SEGÚN LA TAXONOMÍA																
A.1. Actividades medioambientalmente sostenibles (que se ajustan a la taxonomía)																
Fabricación de tecnologías hipocarbónicas para el transporte	3.3	14.199.412	0,65%	0,65%	0,00%	S	S	S	S	S	S	S	0,76%	3,75%	F	
Generación de electricidad mediante tecnología solar fotovoltaica	4.1	698.314.803	32,12%	32,12%	0,00%	S	S	S	S	S	S	S	37,22%	32,58%		
Generación de electricidad mediante tecnología de energía solar de concentración	4.2	46.048.536	2,12%	2,12%	0,00%	S	S	S	S	S	S	S	2,45%	0,05%		
Generación de electricidad a partir de energía eólica	4.3	582.820.503	26,81%	26,81%	0,00%	S	S	S	S	S	S	S	31,07%	35,69%		
Generación de electricidad a partir de energía hidroeléctrica	4.5	7.845.163	0,36%	0,36%	0,00%	S	S	S	S	S	S	S	0,42%	0,00%		
Generación de electricidad a partir de bioenergía	4.8	756.297	0,03%	0,03%	0,00%	S	S	S	S	S	S	S	0,04%	0,00%		
Transporte y distribución de electricidad	4.9	520.677	0,02%	0,02%	0,00%	S	S	S	S	S	S	S	0,03%	0,00%	F	
Almacenamiento de electricidad	4.10	230.138.402	10,59%	10,59%	0,00%	S	S	S	S	S	S	S	12,27%	0,00%	F	
Construcción, ampliación y explotación de sistemas de captación, depuración y distribución de agua	5.1	8.579.799	0,39%	0,39%	0,00%	S	S	S	S	S	S	S	0,46%	5,23%		
Construcción, ampliación y explotación de sistemas de recogida y tratamiento de aguas residuales	5.3	2.482.291	0,11%	0,11%	0,00%	S	S	S	S	S	S	S	0,13%	0,04%		
Recogida y transporte de residuos no peligrosos en fracciones segregadas en origen	5.5	1.436.562	0,07%	0,07%	0,00%	S	S	S	S	S	S	S	0,08%	0,13%		
Transporte por motocicletas, turismos y vehículos comerciales ligeros	6.5	976.905	0,04%	0,04%	0,00%	S	S	S	S	S	S	S	0,05%	0,51%		
Infraestructura para el transporte ferroviario	6.14	1.394.785	0,06%	0,06%	0,00%	S	S	S	S	S	S	S	0,07%	2,23%	F	
Infraestructura que permite el transporte por carretera y el transporte público hipocarbónicos	6.15	48.893.443	2,25%	2,25%	0,00%	S	S	S	S	S	S	S	2,61%	0,01%	F	
Construcción de edificios nuevos	7.1	32.683.406	1,50%	1,50%	0,00%	S	S	S	S	S	S	S	1,74%	3,74%		
Renovación de edificios existentes	7.2	39.421.140	1,81%	1,81%	0,00%	S	S	S	S	S	S	S	2,10%	7,33%	T	
Instalación, mantenimiento y reparación de estaciones de recarga para vehículos eléctricos en edificios (y en las plazas de aparcamiento anexas a los edificios)	7.4	3.732.533	0,17%	0,17%	0,00%	S	S	S	S	S	S	S	0,20%	0,95%	F	
Instalación, mantenimiento y reparación de tecnologías de energía renovable	7.6	6.942.614	0,32%	0,32%	0,00%	S	S	S	S	S	S	S	0,37%	0,00%	F	
Servicios profesionales relacionados con la eficiencia energética de los edificios	9.3	110.612.155	5,09%	5,09%	0,00%	S	S	S	S	S	S	S	5,90%	0,91%	F	
CapEx de actividades medioambientalmente sostenibles (que se ajustan a la taxonomía) (A.1)		1.837.799.425	84,54%	84,54%	0,00%									97,96%	93,15%	
A.2. Actividades elegibles según la taxonomía pero no medioambientalmente sostenibles (actividades que no se ajustan a la taxonomía)																
Rehabilitación y restauración de los bosques, incluidas la reforestación y la regeneración de bosques de forma natural tras un fenómeno extremo	1.2	1.228	0,00%													
Gestión forestal	1.3	24.050	0,00%													
Generación de electricidad a partir de energía eólica	4.3	898	0,00%													
Generación de electricidad a partir de energía hidroeléctrica	4.5	600.931	0,03%													
Construcción, ampliación y explotación de sistemas de captación, depuración y distribución de agua	5.1	1.333.604	0,06%													
Construcción, ampliación y explotación de sistemas de recogida y tratamiento de aguas residuales	5.3	1.740.382	0,08%													
Valorización de materiales de residuos no peligrosos	5.9	227.832	0,01%													
Infraestructura para el transporte ferroviario	6.14	8.737.501	0,40%													
Infraestructura que permite el transporte por carretera y el transporte público hipocarbónicos	6.15	21.103.731	0,97%													
Construcción de edificios nuevos	7.1	2.288.053	0,11%													
Renovación de edificios existentes	7.2	26.201	0,00%													
Adquisición y propiedad de edificios	7.7	240.968	0,01%													
Investigación, desarrollo e innovación cercanos al mercado	9.1	1.904.248	0,09%													
CapEx de actividades elegibles según la taxonomía pero no medioambientalmente sostenibles (actividades que no se ajustan a la taxonomía) (A.2)		38.229.628	1,76%											2,04%	6,85%	
Total (A.1 + A.2)		1.876.029.053	86,29%											100%	100%	
B. ACTIVIDADES NO ELEGIBLES SEGÚN LA TAXONOMÍA																
CapEx de actividades no elegibles según la taxonomía (B)		297.948.357	13,71%													
Total (A + B)		2.173.977.410	100%													

Another different example to show the proportion of Capex for environmentally sustainable activities that are eligible and aligned. In the mitigation of climate change they present in relative terms 100% of the aligned and eligible activities.

CAPEX				Criterios de contribución sustancial					
Actividades económicas (1)	Códigos (2)	Capex absoluto (3) K€	Proporción de capex (4) %	Mitigación del cambio climático (5) %	Adaptación al cambio climático (6) %	Recursos hídricos y marinos (7) %	Economía circular (8) %	Contaminación (9) %	Biodiversidad y ecosistemas (10) %
A. ACTIVIDADES ELEGIBLES SEGÚN LA TAXONOMÍA %									
A.1. Actividades medioambientalmente sostenibles (que se ajustan a la taxonomía)									
6. Transporte									
Infraestructuras para la movilidad personal, logística de la bicicleta	6.13	0,0	0,0	100	0	N/A	N/A	N/A	N/A
7. Construcción de Edificios y promoción inmobiliaria.									
Renovación de edificios existentes.	7.2	0,0	0,0	100	0	N/A	N/A	N/A	N/A
Instalación, mantenimiento y reparación de equipos de eficiencia energética.	7.3	0,0	0,0	100	0	N/A	N/A	N/A	N/A
Instalación, mantenimiento y reparación de tecnologías de energía renovable	7.6	0,0	0,0	100	0	N/A	N/A	N/A	N/A
9. Actividades profesionales, científicas y técnicas.									
Servicios profesionales relacionados con la eficiencia energética de los edificios.	9.3	(614,0)	4,0	100	0	N/A	N/A	N/A	N/A
Volumen de negocios de actividades medioambientalmente sostenibles (que se ajustan a la taxonomía) (A.1)		(614,0)	4,0						
A.2. Actividades elegibles según la taxonomía pero no medioambientalmente sostenibles (actividades que no se ajustan a la taxonomía)									

5. Emission Allowances

– Emissions allowances ⁹(cc_3219)

With regard to CO2 certificates and ETS (European Trading Systems) allowances and those that nationally and transitorily comply with the EU Regulation in IFRS reports of the groups.

○ Provisions for Emissions Allowances (cc_3220)

With regard to the Green House Emission Effects at the closing date an expense will be recognized in P&L Account as well as its corresponding provision in the Financial Situation Statement (Balance Sheet), given the amount at that time is uncertain. This provision will be recognized in the liabilities side as long as the company has to cancel the obligation through right settlement.

⁹https://www.esma.europa.eu/sites/default/files/library/esma70-445_38_final_report_on_emission_allowances_and_associated_derivatives.pdf (5.2 Clarification of position reporting in emission allowances)

ANNEX I - EMPLOYMENT

1. Definitions

1.1. Target population

Staff definition

Staff has to be taken into account in the employment board if

- the worker has a contract of employment or a training contract directly with the entity (and not through an interim entity) and he is registered in an official document completed for the social security, and
- the worker is salaried (not self-employed persons)

The registration of some specific categories of workers depends on the national legislations summarized in the following table.

Category	Austria	Belgium	France ^(a)	Germany ^(a)	Greece	Italy ^(a)	Portugal	Spain
Fixed paid worker	X	X	X	X	X	X	X	X
Self-employed person		–	–				--	–
Temporary employment agency	–	–	– ⁵	–		–	–	–
Home worker	X	X	X	X		X	X	X
Students, apprentices	X	X	–	–		X	X	– ¹
On strike	X	X	X	X	X	X	X	X
Maternity leave, sickness	X	X	X	X	X	X	X	X
Career interruption	--	X	–	?		?	–	–
Early retirement	--	–	–	?		?	–	–
Workers of abroad branches	X	X ³	X	?		?	X ³	X ³
Temporary assignment	--	– ⁴	–	?	X	?	X ⁴	–
Workers of state-owned companies	--	X	–	?		?	?	X
Civil servants	--	–	–	?		?	–	–

(a): based on "BACH" table on employment.

Explanations

- 1 (Spain): Grantees or scholarships are not included as employees in Spain. They collaborate and make practices at the same time they are studying. The maximum time possible of the scholarship is half of a university yearly period (about 4 and a half months). In fact, they contribute to the entity as a third party, rendering a service, because it does not contribute to the Social Security for them. The entity pays directly to the School or University and not to the students, as a result of an agreement between parties.
- 2 (Portugal): Sick leave of more than one month is excluded (except maternity).
- 3 (Belgium), (Portugal), (Spain): Workers of abroad branches (different from subsidiaries) are considered employees of the entity, although for National Accountancy purposes, it is necessary to know the amount of employees and salaries paid, because they must be treated as non-residents.
- 4 (Belgium): On the employment board of the entity with which they have the contract.

(Portugal): On the employment board of the entity where they temporary work.

- 5 (France): The accounting authorities recommend for individual accounts the calculation of two kinds of average number of employees: the number of employees that have a work contract with the entity and the number of employees that have worked for the entity during the year (including the workers that have a contract with an interim entity). For the consolidated accounts, the rules to determine the employment have not been specified. In the board we have presented the calculation of the number of employees that have a work contract with the entity.

1.2. Work schedule

Full time (unit): number of employees who perform the normal work schedule applied by the entity (e.g. 40 hours a week = 100%)

Part time (unit): number of employees who perform, on average, only a part of the normal work schedule

An apprentice is considered as part time taking into account the time spent on training sessions needed for his schooling.

Total in FTE: sum of all employees whereby

- Full time employed workers count for 1
- A part time employed worker counts for the number of hours performed by the part time worker divided by the number of hours normally performed by a full-time worker

Examples:

- *An employee works 8 hours a day, but only for 3 days a week => part time at 60% (expressed in full time equivalents = 0,6)*
- *An employee is hired on July 1st and working at 50%. At the end of the accounting year, the number expressed in FTE for this employee = 0,5 and the average in FTE = $0,5 \times 6/12 = 0,25$*

ANNEX II – CONTRACT ASSETS AND LIABILITIES

IFRS 15, “Revenues from contracts with customers”, under the satisfaction of the “performance obligations with customer” principle turns out to be much more restrictive than former revenue recognition standards, mainly IAS 18 “Ordinary Revenues” and IAS 11 “Construction Contracts”, as well as its corresponding IFRIC interpretations.

One of the main implications of the standard application is that it can imply changes in the temporal distribution of revenue recognition and its associated costs, which might as well imply an impact in other areas of analysis (loan covenants, bonus calculations, key performance measures, and so on). New accounting standards governing revenue recognition from contracts with customers may imply a deferral or anticipation of revenue recognition. Everything will depend on the aforementioned “performance obligations” and the moment when they are satisfied.

According to IFRS 15, revenue recognition (from contracts with customers) should be analysed following these steps: 1) Identify the contract(s) with a customer, 2) Identify the performance obligations in the contract, 3) Determine the transaction price, 4) Allocate the transaction price to the performance obligations in the contract, 5) Recognise revenue when (or as) the entity meets a performance obligation.

So, it is really important that all involved parties in a commercial relationship understand the implications that certain aspects or clauses in the contract might imply (amount, uncertainty of revenue and cash flows arising from a contract with a customer) and the moment when revenue can be recognised.

For instance, in a telecommunications company, commercial offers are sold in bundles combining different goods and services, such as packages of landline, mobile, phone, TV and broadband services.

Under IFRS 15, every individual service and product will be assigned its independent transaction price in relation to the total bundle price (relative stand-alone selling price method). The revenue for that service or product will be recognised with the satisfaction of the performance obligation, independently of other services to be provided or products to be delivered.

While the service is rendered and not billed, claims cannot be recognized but the performance obligation was fulfilled. Until it is highly probable that the revenue will not be reversed, a contract asset is recognized in the telecommunication company balance sheet.

If a mobile phone is sold (normally at a discount price within the bundle), revenue from the smartphone will be generally recognised at the very same moment when the device is delivered (when the transfer of control takes place).

Regarding the construction sector, while the former IAS 11 “Construction Contracts” only required conditions to be “probable” to be accepted or approved by the customer and negotiations about claims to have reached an advanced stage for revenue recognition to take place, under IFRS 15, revenue recognition is only allowed when it is “highly probable” that a significant reversal will not occur once the uncertainty is resolved. The reason for the change was to avoid revenue reversals in subsequent periods, thus enabling better estimates of future revenue.

With regard to the contract assets (non-current and current contract assets) (cc_391 and cc_470 in CBSO Codes) and contract liabilities (non-current and current liabilities) (cc_691 and cc_785 in CBSO Codes)

EXAMPLE FOR A SPANISH LISTED GROUP (CONSTRUCTION/SERVICES SECTOR)

The balance of work completed pending certification at a certain date relates almost entirely to revenue under the main contract with the customer since, according to the Group's general policy, only work that is due and payable, i.e. has been approved by the customer, may be recognized in the accounts.

Claims only include cases in which it is deemed highly likely that there will be no reversal of revenue in the future. In general, performance obligations in the construction business are fulfilled over time.

Therefore, as the amounts relating to changes and claims are immaterial under the completed work pending certification heading, the balance relates basically to differences between work completed and work certified due to timing differences in the customer certification and review process, billing milestones or certification schedule.

For instance, for contracts in which the performance obligations are measured over time, the difference between:

a) *the revenues recognized for services rendered and*

b) *the amounts actually billed to the customer* are systematically analyzed on a contract by-contract basis.

If the b) is lower than a), the difference is recognized as an asset under "Trade receivables for sales and services - Completed work pending certification" (*type of contract asset*), whereas if a) is lower b), a liability is recognized under "Short-term trade and other payables - Work certified in advance" (*type of contract liability*).

For certain construction contracts, advances are agreed, paid by the customer at contract inception (*type of contract liability*) and offset against progress billings as the works are executed.

These balances are carried on the liabilities side of the balance sheet under the heading "Trade payables". In contrast to the advance payments, under some contracts the customer retains a portion of the payment of each progress billing to guarantee certain contractual obligations are met (*type of contract asset*), which is not reimbursed until the contract is definitively settled. These balances are carried on the assets side of the balance sheet under "Trade receivables for sales and services".

Unlike completed work pending certification and work certified in advance, advances and retentions are balances that will have an impact on future cash flows, since in the case of the advances a lower amount will be collected in the future as the advances are discounted from the progress billings, whereas the retentions will give rise to higher collections in the future, since the customer will reimburse the related amounts as and when the contract work is settled. Set out below is a breakdown of the amounts recognized in this connection at 31 December 2022 and 2021:

Million euro	2021 (*)
Completed work pending certification	347
Retentions	119
Total customer contract assets	466
Work certified in advance	692
Advance payments	193
Total customer contract liabilities	885

EXAMPLE OF A GERMAN LISTED GROUP (DIGITAL ENGINEERING (IT) SECTOR)

With the fulfillment of contractual obligations of one of the contractual parties, either the company or a customer, a contract asset or a contract liability is recognized, depending on the net balance of the performed contract work and the customer's advanced payment.

Contract assets and contract liabilities are generally reported as current, as they generally arise within the normal operating cycle of less than one year and include **customer-specific fixed fee contracts that are accounted for using the percentage-of-completion method in accordance with IFRS 15**. Revenue is recognized **in line with the stage** of completion at the reporting date. *(in projects/contracts where they bill on the number of hours invested by employee according to the price in the contract, they bill the number of hours at the end of the month, so there are no contract assets/liabilities on that kind of contracts/projects)*

The stage of completion corresponds to the proportion of contract costs incurred for work performed to date and the estimated total contract costs as of the reporting date. After deduction of partial payments received *(at the beginning a type of contract liabilities, since they are advanced payments by the client)*, contract costs are recognized under contract assets if the contract balance is positive *(partial payments received in advanced are less than revenues recognized according to percentage of contract costs incurred with regard to estimated total contract costs for that project)*, and under contract liabilities if the contract balance is negative *(partial payments received more than revenues recognized according to the stage/percentage of completion calculated as contract costs incurred with regard to estimated total contract costs for that project)*.

A contract asset is company's right to consideration in exchange for goods or services that the company has transferred to the customer. A contract asset becomes a receivable when the company's right to consideration is unconditional, which is the case when only the passage of time is required before payment of the consideration is due.

Trade receivable: Trade receivables are recognized initially at the amount of consideration that is unconditional. They are subsequently measured at amortized cost using the effective interest method, less loss allowance. The group applies the IFRS 9 simplified approach to measuring expected credit losses.

Revenue from services is recognized depending on the contractual agreements and considering the services commissioned. This approach is generally used for contracts that are billed according to working hours and costs incurred.

In the case of fixed price contracts, revenue from services is recognized in accordance with the progress of the contract and considering realized partial services.

In revenue recognition, there is a risk of inaccuracies and breaches in connection with the achievement of performance targets and forecasts, which can lead on the one hand to sales being realized before the corresponding opportunities and risks are transferred to the buyer and on the other hand to fictitious sales being realized. **At the company, contracts are concluded with customers.** The accounting presentation and recognition in profit or loss of these contracts and the sales attributable to them requires, for example in the case of fixed price projects, an estimate of the total costs of the contract and an assessment of whether and when the significant opportunities and risks have been transferred to the buyer.

ANNEX - EMPLOYMENT

1. Definitions

1.3. Target population

Staff definition

Staff has to be taken into account in the employment board if

- the worker has a contract of employment or a training contract directly with the entity (and not through an interim entity) and he is registered in an official document completed for the social security, and
- the worker is salaried (not self-employed persons)

The registration of some specific categories of workers depends on the national legislations summarized in the following table.

Category	Austria	Belgium	France ^(a)	Germany ^(a)	Greece	Italy ^(a)	Portugal	Spain
Fixed paid worker	X	X	X	X	X	X	X	X
Self-employed person		–	–				--	–
Temporary employment agency	–	–	– ⁵	–		–	–	–
Home worker	X	X	X	X		X	X	X
Students, apprentices	X	X	–	–		X	X	– ¹
On strike	X	X	X	X	X	X	X	X
Maternity leave, sickness	X	X	X	X	X	X	X	X
Career interruption	--	X	–	?		?	–	–
Early retirement	--	–	–	?		?	–	–
Workers of abroad branches	X	X ³	X	?		?	X ³	X ³
Temporary assignment	--	– ⁴	–	?	X	?	X ⁴	–
Workers of state-owned companies	--	X	–	?		?	?	X
Civil servants	--	–	–	?		?	–	–

(a): based on "BACH" table on employment.

Explanations

- 1 (Spain): Grantees or scholarships are not included as employees in Spain. They collaborate and make practices at the same time they are studying. The maximum time possible of the scholarship is half of a university yearly period (about 4 and a half months). In fact, they contribute to the entity as a third party, rendering a service, because it does not contribute to the Social Security for them. The entity pays directly to the School or University and not to the students, as a result of an agreement between parties.
- 2 (Portugal): Sick leave of more than one month is excluded (except maternity).
- 3 (Belgium), (Portugal), (Spain): Workers of abroad branches (different from subsidiaries) are considered employees of the entity, although for National Accountancy purposes, it is necessary to know the amount of employees and salaries paid, because they must be treated as non-residents.
- 4 (Belgium): On the employment board of the entity with which they have the contract.

(Portugal): On the employment board of the entity where they temporary work.

- 5 (France): The accounting authorities recommend for individual accounts the calculation of two kinds of average number of employees: the number of employees that have a work contract with the entity and the number of employees that have worked for the entity during the year (including the workers that have a contract with an interim entity). For the consolidated accounts, the rules to determine the employment have not been specified. In the board we have presented the calculation of the number of employees that have a work contract with the entity.

1.4. Work schedule

Full time (unit): number of employees who perform the normal work schedule applied by the entity (e.g. 40 hours a week = 100%)

Part time (unit): number of employees who perform, on average, only a part of the normal work schedule

An apprentice is considered as part time taking into account the time spent on training sessions needed for his schooling.

Total in FTE: sum of all employees whereby

- Full time employed workers count for 1
- A part time employed worker counts for the number of hours performed by the part time worker divided by the number of hours normally performed by a full-time worker

Examples:

- *An employee works 8 hours a day, but only for 3 days a week => part time at 60% (expressed in full time equivalents = 0,6)*
- *An employee is hired on July 1st and working at 50%. At the end of the accounting year, the number expressed in FTE for this employee = 0,5 and the average in FTE = $0,5 \times 6/12 = 0,25$*

ANNEX 4. CHANGES IN THE HISTORICAL SERIES

Code	Element	Year	Explanation
142	Finance income	2011	This element includes interest earned on loans deposits, dividends from financial assets and fee incomes from financial assets. Before 2011, it also included impairment losses from financial assets and other gains (losses) from financial instruments that from 2011 on are included in "Gains (losses) from financial instruments" (145_147)
11	Other operating income	2011	From 2011 on, it includes the impairment reversals, formerly included in "Operating expenses" (21/22) net of the impairment expenses.
224 22 21	Impairment losses, total Operating expenses	2011	From 2011 on, this element only includes the impairment losses, the reversals will be included in "Other operating income" (11)
52 54_55_527	Other reserves Retained earnings	2012	Before 2012 "Other reserves" (52) included among others, the legal and statutory reserves and other reserves coming from accumulated earnings from previous years. From 2012 on, this kind of reserves should be included in "Retained earnings" (54_55_527).
64 63 75 74	Provisions for employee benefits non-current/current Other provisions non-current/current	2010	Formerly, "Provisions for employee benefits" (64/75) only included the post-employment benefit obligations; remaining provisions related to employees were allocated in "Other provisions" (63/75). From 2010 on, all kind of employee provisions are included in "Provisions for employee benefits" (64/75).
45 77	Current tax receivables Current tax payables	2010	In 2010 these elements included all current tax receivables/payables, while in the rest of years they only include those related to the income tax
G010	Legal form of the parent entity	2013	This element was removed in 2014 version of the format (used for 2013 data). The information from previous years is included.
G0101	Legal form of the ultimate parent entity of the group	2013	This element was removed in 2014 version of the format (used for 2013 data). The information from previous years is included.
G01501 G01601	NACE code (forth) Revenue (forth)	2013	Elements included for 2013 data onward
59206 59207 59208	Share of other comprehensive income of associates and joint ventures accounted for using the equity method Other income and expense recognized directly in equity Of which, reclassification adjustments – transferred to income statement	2013	From 2013 data onward, the official presentation of Statement of Comprehensive Income changes, therefore, these elements are replaced by other elements which consider if the other comprehensive income is reclassified to profit or loss or not.

Code	Element	Year	Explanation
5922	Income tax relating to other comprehensive income		
596 592061 59602 59221 597 592062 59603 59222	Other comprehensive income that will not be reclassified to profit or loss Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss Remaining other comprehensive income that will not be reclassified Income tax relating to other comprehensive income that will not be reclassified Other comprehensive income that will be reclassified to profit or loss Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss Remaining other comprehensive income that will be reclassified Income tax relating to other comprehensive income that will be reclassified	2013	New elements of Statement of Comprehensive Income, used from 2013 on.
G033	LEI Code of Parent Entity	2014	New element of Additional Disclosure in the Notes (General Characteristics and Employment), used from 2014 onwards.
G0171 G0172	Share Price Number of Shares	2014	New elements of Additional Disclosure in the Notes (General Characteristics and Employment), used from 2014 onwards to get market capitalization.
G0211 G02111 G02112 G02113 G02114 G02115 G02116 G0212 G0213 G0214 G0215 G0216 G0217	Reasons for recalculated data: Change in accounting policy resulting from amendments to: <i>IAS 19</i> <i>IFRS 9</i> <i>IFRS 10-11-12</i> <i>IFRS 14</i> <i>IFRS 15</i> <i>IFRIC 21</i> Reasons for recalculated data: Voluntary change in accounting policy (IAS 8) Reasons for recalculated data: Correction of prior periods errors. Reasons for recalculated data: Reclassification (IAS 8) Reasons for recalculated data: Business Combinations (IFRS 3). Reasons for recalculated data: Non-Current assets held for sale and discontinued operations (IFRS 5) Reasons for recalculated data: Other reason / open field	2014 2016 2020	New elements of Additional Disclosure in the Notes (General Characteristics and Employment) to justify reasons for recalculated data, used from 2014 onwards. IAS19 was removed in 2016. Financial Instruments (IFRS 9) (G02112) and Revenue from contracts with customers (IFRS 15) were removed in 2020.

Code	Element	Year	Explanation
G0101 G0102 G0103 G0104 G01041	Variation of revenue by reasons: Organic growth / (decrease) Exchange Currency Changes in perimeter Other Other Reasons/Not Classified	2014	New elements of General Characteristics and Employment in the Notes (Additional Disclosure of Profit or Losses Statement), used from 2014 onwards in order to explain the variation of revenues.
cc_3001 cc_3002 cc_3003	Additions to: Intangible Assets Tangible Assets Financial Instruments	2014	New elements of General Characteristics and Employment in the Notes (Additional Disclosure of Financial Position Statement), used from 2014 onwards in order to explain additional investments in tangible, intangible and financial instruments.
G0173	Total capitalization	2015	New element included in capitalization (Notes)
G0171	Share price of the ordinary shares	2015	Element removed from capitalization (Notes)
G02113	IFRS 10-11-12	2015	Element removed from reasons of recalculated data (Notes)
cc_3001 cc_3002 cc_3001_3002	Addition to intangible assets Additions to tangible assets Additions to intangible and tangible assets	2015 2017	Elements cc_3001 and cc_3002 are replaced by element cc_3001_3002, which was in turn replaced by cc_8200 as from 2017
cc_580 cc_581 cc_582 cc_583 cc_584 cc_585 cc_586 cc_588 cc_589 cc_590 cc_580_2	Statement of changes in equity: Balance, end of period N-1 1. Prior period adjustments to equity Restated balance, end of the period N-1 1. Issue of shares 2. (-) capital reduction 3. Equity increase (decrease) resulting from a business combination 4. Operations with treasury shares 6. Remaining movements in equity not related to income or expenses 7. Dividends 8. Total comprehensive income for the period Balance, end of the period	2015	The statement of changes in equity (Notes) have been removed except for the element "Conversion of debt in equity" from 2015 onwards
G090	Has there been a significant acquisition or disposal during the period?	2015	Element removed from Notes
cc_815/cc_825/cc_835 cc_816/cc_826/cc_836 cc_817/cc_837 cc_818/cc_828/cc_838	Interest paid Interest received Dividends paid Dividends received	2015	Elements included in the Cash Flow Statement from 2015 onwards
cc_4601 cc_7801	Receivables arising from construction contracts	2015 2019	Elements removed from the balance sheet in 2015 and reintroduced in 2019

Code	Element	Year	Explanation
	Payables arising from construction contracts		
cc_11 cc_219 cc_239	Other operating income Other operating expenses Other operating expenses	2016	Reversals and additions to provisions should be disclosed separately in Other operating expenses and in Other operating expenses respectively.
cc_242 cc_2420	Finance costs of which, interest expense	2016	From 2016 onwards, the interest from defined benefit plans should be included in cc_242 but not in cc_2420
cc_142 cc_1420	Finance income of which, interest income	2016	From 2016 onward, the interest from defined benefit plans should be included in cc_142 but not in cc_1420
cc_839 cc_840 cc_841	of which, proceeds from borrowings of which, (-) repayment of borrowings of which, issue of shares	2016	New elements of Cash-flow statement, used from 2016 onwards
G032 G0202 G0172 cc_145_146 cc_587	EGR code of parent entity EGR code of ultimate parent entity Capitalization: Number of shares Fair value gains (losses) from financial instruments (hedges included) Conversion of debt to equity	2016	Removal of these elements from Notes and General Characteristics
cc_3100 cc_3101 cc_3102 cc_3103 cc_3104	Lease payments, total Lease payments not later than one year Lease payments later than one year and no later than five years Lease payments later than five years Annual rent expense	2016 2019 2020	New elements included in Notes in 2016. As from 2019, these amounts only relate to commitments due to IFRS 16 exemptions, as all other lease commitments are now included in other interest-bearing borrowings on the balance sheet in accordance with IFRS 16. cc_3101, cc_3102, cc_3103 were removed in 2020
G02117 G02118 G02119 G02120 G02121 G02122	IFRS 10-12 and IAS 28 IAS 16 and 38 IFRS 2 IAS 16 y 41 IAS 12 IFRS 11	2016 2017 2019 2020	New elements of Additional Disclosure in the Notes to justify reasons for recalculated data, used from 2016 onwards. G02117, G02118, G02120 and G02122 have again been removed as from 2017. G02121 was removed again in 2019. Share based payment transactions (IFRS 2) (G02119) was removed in 2020.
G02111 G02114 G02116	IAS 19 IFRS 14 IFRIC 21	2016	Removed elements from Notes, reasons for recalculated data
cc_820 cc_8200 cc_8202 cc_8203 cc_821 cc_8210 cc_8212 cc_8213 cc_842	Payments for investments Acquisitions of (in)tangible assets Acquisitions of financial assets of which, (-) acquisitions of subsidiaries and joint ventures Divestment receipts Sales of (in)tangible assets Sales of financial assets of which, sales of subsidiaries and joint ventures Other cash flows from (used in) investing activities	2017	New elements in the statement of cash flows
G02123 G02124 G02125	IFRS 16 IAS 40 IAS 28	2017 2021	New elements of Additional Disclosure in the Notes to justify reasons for recalculated data, used from 2017

Code	Element	Year	Explanation
			onwards. G02124 and G02125 have again been removed as from 2021.
cc_3200	Are there non-recurrent effects affecting EBIT?	2017	New elements included in Notes
cc_3201	Amount of non-recurrent gain affecting EBIT		
cc_3202	Amount of non-recurrent loss affecting EBIT		
G02126 G02127 G02128	Benefits to employees (IAS 19) Business combinations (IFRS 3) Definition of material (IAS 8 & IAS 1)	2018 2021	New elements of Additional Disclosure in the Notes to justify reasons for recalculated data, used from 2018 onwards. In 2020 the name of G02127 was changed to Annual improvements to IFRS Standards (2015-2017). G02126 and G02127 have again been removed as from 2021.
cc_592023	Equity Instruments at Fair Value Through Other Comprehensive Income (FVTOCI)	2019	New element cc_592023 in the Statement of Other Comprehensive Income to reflect the fact that IFRS 9 introduced a different accounting treatment for equity instruments at fair value through OCI (gains/losses will not be recycled) and debt instruments at fair value through OCI (gains/losses will be recycled). For the same reason, cc_59202, cc_59201, cc_592022 and cc_524 were renamed. Their code has been remained unchanged though.
cc_59202	Debt Instruments at Fair Value Through Other Comprehensive Income (FVTOCI)		
cc_592021	Unrealized gains/(losses) on Debt Instruments at FVOCI		
cc_592022	(Gains)/losses reclassified to profit or losses on Debt Instruments at FVOCI		
cc_524	Financial Assets at Fair Value Through OCI reserves		
cc_38	Rights of use	2019	New element to reflect changes in accounting for leases introduced by IFRS 16.
cc_604 cc_605 cc_714 cc_715	Finance leases, non-current Leases, non-current Finance leases, current Leases, current	2019	Following the entry into force of IFRS 16, cc_604 and cc_714 (finance lease debts) have been replaced by cc_605 and cc_715 (lease debts including operating leases).
G02129 G02130	Business combinations (IFRS 3) Interest Rate Benchmark Reform (IFRS 9, IAS 39 and IFRS 7)	2019	New elements of Additional Disclosure in the Notes to justify reasons for recalculated data, used from 2019 onwards
cc_3105 cc_31051	Rights of use, annual amortization Rights of use, annual amortization (only former off-balance leases under IAS 17, on balance under IFRS 16)	2019 2020	Following the changes in the accounting for operating leases, new elements were added in order to be able to estimate the impact of these changes. cc_31051 and cc_31061 were removed in 2020
cc_3106	Interest expense due to leases Interest expense due to leases (only former off-balance leases under IAS 17, on balance under IFRS 16)		
cc_31061			
cc_3203 cc_3204 cc_3205 cc_3206	Amount of CO2 emissions Type of emission Scope of the emission Scope 2 reporting base	2019	In a first attempt to collect climate-related non-financial information, data on CO2 emissions have been added.
G019 G020 G021 G022	Name of the reporting entity National identification code of the reporting entity ERICA identification code of the reporting entity Country of the reporting entity	2020	The replacement of "parent entity" by "reporting entity" is intended to make the content more clear.

Code	Element	Year	Explanation		
cc_50_55_569	Equity attributable to owners of parent and other holders of equity instruments	2020	The integration of cc_569 in "Equity attributable to owners of parent and other holders of equity instruments" resulted in the creation of this additional line item.		
G32031	Scope 1 (Thousand Tonnes CO2 Emissions)	2020	In the increasing importance of climate reporting, additional environmental information was added in 2020.		
G32032	Scope 2 (Thousand Tonnes CO2 Emissions)				
G32033	Scope 3 (Thousand Tonnes CO2 Emissions)				
G3207	Energy Consumption (reported value)			2021	Additional environmental information was introduced in 2021 (previous period comparative information)
G3208	Energy Consumption (unit of measurement)				
G3209	Energy consumption within the organization expressed in MWh (automatically calculated)				
G3210	Energy intensity (energy consumption in MWh / revenue in Thousand €) (automatically calculated)				
G3211	Amount of water consumption (in m ³)				
G3212	Turnover KPI	2021	In the increasing importance of climate reporting, additional environmental information was added in 2021.		
G3213	Capital Expenditure KPI				
G3214	Operating Expenditure KPI				
G02138	Insurance contracts (IFRS 17)	2021	New elements of Additional Disclosure in the Notes to justify reasons for recalculated data, used from 2021 onwards.		
C37	Of which, derivatives (including hedging assets), non-current	2022	Element Removal in assets from 2022 onwards.		
C44	Of which, derivatives (including hedging assets), current	2022	Element Removal in assets from 2022 onwards.		
C4601	Of which, receivables arising from construction contracts	2022	Element Removal in assets from 2022 onwards.		
C470	Contract Assets	2022	Element inclusion to better grasp IFRS 15..		
C66	Of which, derivatives (including hedging liabilities), non-current	2022	Element Removal in assets from 2022 onwards.		
C691	Of which, contract liabilities, non current	2022	Element inclusion to better grasp IFRS 15.		
C7801	Of which, liabilities arising from construction contracts	2022	Element Removal in assets from 2022 onwards.		
C781	Of which, advances received	2022	Element Removal in assets from 2022 onwards.		
C761	Of which, derivatives (including hedging liabilities), current	2022	Element Removal in assets from 2022 onwards.		
C785	Contract Liabilities, current	2022	Element inclusion to better grasp IFRS 15.		
C8203	Of which, (-) acquisitions of subsidiaries and joint ventures	2022	Element removal to better grasp acquisitions in Cash Flow Statements from 2022 onwards.		
C8204	Of which, (-) acquisitions of subsidiaries, joint ventures and associates	2022	Element inclusion to better grasp acquisitions in Cash Flow Statements from 2022 onwards		

Code	Element	Year	Explanation
C8213	Of which, (+) sales of subsidiaries and joint ventures	2022	Element removal to better grasp divestments in Cash Flow Statements from 2022 onwards.
C8214	Of which, (+) sales of subsidiaries, joint ventures and associates	2022	Element inclusion to better grasp divestments in Cash Flow Statements from 2022 onwards
G02131	Leases (IFRS 16) – Lease Liability in a Sale and Leaseback	2022	New elements of Additional Disclosure in the Notes to justify reasons for recalculated data, used from 2022 onwards.
G02139	Presentation of Financial Statements (IAS 1) and IFRS Practice Statement 2: Disclosure of Accounting Policies		
G02140	Income Taxes: Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction (IAS 12)		
G02141	Classification of Liabilities - Current and Non-Current - with Covenants Deferral of Effective Date (IAS 1)		
G02128	Definition of Material (IAS 1 and IAS 8)		
G02130	Interest Rate Benchmark Reform (IFRS 9, IAS 39 and IFRS 7)		
G02133	Interest Rate Benchmark Reform, Phase 2 (IFRS 4, 7, 9, 16, IAS 39)		
G02132	Leases Covid 19 - Related Rent Concessions (IFRS 16)		
G02134	Classification of Liabilities - Current and Non-Current - Deferral of Effective Date (IAS 1)		
G02135	References to the Conceptual Framework		
C101	Variation of revenue by reasons absolute values)	2022	Removal from 2022 onwards.
C102	Organic growth/decrease		
C103	Exchange currency		
C104	Changes in perimeter		
C105	Other		
C105	Not Classified		
C751	Pension benefit obligations (gross amount)	2022	Removal from 2022 onwards.
C3100	Lease payments (commitments due to IFRS 16 exemptions)		
C3104	Annual Rent Expense		
C3105	Right of Use, annual amortization		
C3106	Interest Expense due to leases		
C3212	% of Turnover KPI Taxonomy eligible (0%-100%)	2022	Inclusion in sustainability information from 2022 onwards
C3216	% of Turnover KPI Taxonomy aligned (0%-100%)	2022	Inclusion in sustainability information from 2022 onwards
C32161	<i>of which, contribution to objective climate change mitigation</i>	2022	Inclusion in sustainability information from 2022 onwards
C32162	<i>of which, contribution to objective climate change adaptation</i>	2022	Inclusion in sustainability information from 2022 onwards
C3213	% of Capital Expenditure Taxonomy eligible	2022	Inclusion in sustainability information from 2022 onwards

Code	Element	Year	Explanation
C3217	% of Capital Expenditure Taxonomy aligned (0%-100%)	2022	Inclusion in sustainability information from 2022 onwards
C32171	<i>of which, contribution to objective climate change mitigation</i>	2022	Inclusion in sustainability information from 2022 onwards
C32172	<i>of which, contribution to objective climate change adaptation</i>	2022	Inclusion in sustainability information from 2022 onwards
C3214	% of Operating Expenditure Taxonomy eligible	2022	Inclusion in sustainability information from 2022 onwards
C3218	% of Operating Expenditure Taxonomy aligned (0%-100%)	2022	Inclusion in sustainability information from 2022 onwards
C32181	<i>of which, contribution to objective climate change mitigation</i>	2022	Inclusion in sustainability information from 2022 onwards
C32182	<i>of which, contribution to objective climate change adaptation</i>	2022	Inclusion in sustainability information from 2022 onwards
C3219	Emissions Allowances	2022	Inclusion in sustainability information from 2022 onwards
C3220	Provisions for Emissions Allowances	2022	Inclusion in sustainability information from 2022 onwards
C3215	% Renewable Energy Consumption (0%-100%)	2022	Inclusion in sustainability information from 2022 onwards

ANNEX 5. QUALITY CONTROLS APPLIED TO ERICA IN SICDescription of groups of controls applied to ERICA in SIC¹⁰:

Test	Description	Quality Level	Formula
001	PPE = BREAKDOWN, CURRENT PERIOD	5	$C30=C300+C301+C309+C303$
002	PPE = BREAKDOWN, PREVIOUS PERIOD	5	$C1000030=C1000300+C1000301+C1000309+C1000303$
003	INTANGIBLE ASSETS AND GOODWILL = BREAKDOWN, CURRENT PERIOD	5	$C32= C320+C321+C32223+C328$
004	INTANGIBLE ASSETS AND GOODWILL = BREAKDOWN, PREVIOUS PERIOD	5	$C1000032= C1000320+C1000321+C1032223+ C1000328$
005	ASSETS NON-CURRENT, TOTAL = BREAKDOWN, CURRENT PERIOD	5	$C3=C30+C310+C32+C3342+C34+C35+C36+C38+C39$
006	ASSETS NON-CURRENT, TOTAL = BREAKDOWN, PREVIOUS PERIOD	5	$C1000003=C1000030+C1000310+C1000032+C1003342+C1000034+C1000035+C1000036+C1000038+C1000039$
007	ASSETS, CURRENT, TOTAL = BREAKDOWN, CURRENT PERIOD	5	$C4=C41+C43+C45+C460+C48+C491+C40$
008	ASSETS, CURRENT, TOTAL = BREAKDOWN, PREVIOUS PERIOD	5	$C1000004=C1000041+C1000043+C1000045+C1000460+C1000048+C1000491+C1000040$
009	ASSETS, TOTAL = BREAKDOWN, CURRENT PERIOD	5	$abs(C1-(C3+C4))\leq 5$
01	TOTAL ASSETS = EQUITY AND LIABILITIES, CURRENT PERIOD	5	$abs(C1-C507)\leq 5$
010	ASSETS, TOTAL = BREAKDOWN, PREVIOUS PERIOD	5	$abs(C1000001-(C1000003+C1000004))\leq 5$
011	OTHER RESERVES = BREAKDOWN, CURRENT PERIOD	5	$C52=C521+C522+C523+C524+C526+C528$
012	OTHER RESERVES = BREAKDOWN, PREVIOUS PERIOD	5	$C1000052=C1000521+C1000522+C1000523+C1000524+C1000526+C1000528$
013	EQUITY ATTRIBUTABLE TO OWNERS OF PARENT = BREAKDOWN, CURRENT PERIOD	5	$C5055=C50+C51+C54527+C52-C53$

¹⁰ Previous year codes are represented by adding (sum) 1,000,000 to the number after C of current year's codes.

Test	Description	Quality Level	Formula
014	EQUITY ATTRIBUTABLE TO OWNERS OF PARENT, PREVIOUS PERIOD	5	C1005055=C1000050+C1000051+C1054527+C1000052-C1000053
015	EQUITY, TOTAL = BREAKDOWN, CURRENT PERIOD	5	C5056=C5055+C56+C569
016	EQUITY, TOTAL = BREAKDOWN, PREVIOUS PERIOD	5	C1005056=C1005055+C1000056+C1000569
017	LIABILITIES, NON-CURRENT, TOTAL = BREAKDOWN, CURRENT PERIOD	5	C6= C6061+C62+C64+C63+C67+C6569
018	LIABILITIES, CURRENT, TOTAL = BREAKDOWN, PREVIOUS PERIOD	5	C1000006= C1006061+C1000062+C1000064+C1000063+C1000067+C1006569
019	LIABILITIES, CURRENT, TOTAL = BREAKDOWN, CURRENT PERIOD	5	C7=C7172+C73+C75+C74+C77+C780+C790+C70
02	TOTAL ASSETS = EQUITY AND LIABILITIES, PREVIOUS PERIOD	5	abs(C1000001-C1000507)<=5
020	LIABILITIES, CURRENT, TOTAL = BREAKDOWN, PREVIOUS PERIOD	5	C1000007=C1007172+C1000073+C1000075+C1000074+C1000077+ C1000780+C1000790+C1000070
021	LIABILITIES, TOTAL = BREAKDOWN, CURRENT PERIOD	5	abs(C2-(C6+C7))<=5
022	LIABILITIES, TOTAL = BREAKDOWN, PREVIOUS PERIOD	5	abs(C1000002-(C1000006+C1000007))<=5
023	EQUITY AND LIABILITIES, TOTAL = BREAKDOWN, CURRENT PERIOD	5	C507=C5056+C2
024	EQUITY AND LIABILITIES, TOTAL = BREAKDOWN, PREVIOUS PERIOD	5	C1000507=C1005056+C1000002
025	GROSS PROFIT = BREAKDOWN, CURRENT PERIOD	5	if C97=2 then C1020=C10-C20 else 1 endif
026	GROSS PROFIT = BREAKDOWN, PREVIOUS PERIOD	5	if C97=2 then C1001020=C1000010-C1000020 else 1 endif
027	OPERATING EXPENSES FUNCTION = BREAKDOWN, CURRENT PERIOD	5	if C97=2 then C21=C210+C211+C212+C213+C219 else 1 endif
028	OPERATING EXPENSES FUNCTION = BREAKDOWN, PREVIOUS PERIOD	5	if C97=2 then C1000021=C1000210+C1000211+C1000212+C1000213+C1000219 else 1 endif
029	PROFIT (LOSS) FROM OPERATING ACTIVITIES = BREAKDOWN, CURRENT PERIOD	5	if C97=2 then C1022=C1020+C11-C21+C15 else 1 endif

Test	Description	Quality Level	Formula
030	PROFIT (LOSS) FROM OPERATING ACTIVITIES = BREAKDOWN, PREVIOUS PERIOD	5	if C97=2 then C1001022=C1001020+C1000011-C1000021+C1000015 else 1 endif
031	OPERATING REVENUE = BREAKDOWN, CURRENT PERIOD	5	if C97=1 then C1013=C10+C11+C12221+C13 else 1 endif
032	OPERATING REVENUE = BREAKDOWN, PREVIOUS PERIOD	5	if C97=1 then C1001013=C1000010+C1000011+C1012221+C1000013 else 1 endif
033	OPERATING EXPENSES NATURE= BREAKDOWN, CURRENT PERIOD	5	if C97=1 then C22=C220+C222+C223+C224+C225+C226+C239 else 1 endif
034	OPERATING EXPENSES NATURE = BREAKDOWN, PREVIOUS PERIOD	5	if C97=1 then C1000022=C1000220+C1000222+C1000223+C1000224+C1000225+C1000226+C1000239 else 1 endif
035	PROFIT (LOSS) FROM OPERATING ACTIVITIES NATURE = BREAKDOWN, CURRENT PERIOD	5	if C97=1 then C1022=C1013-C22+C15 else 1 endif
036	PROFIT (LOSS) FOM OPERATING ACTIVITIES NATURE = BREAKDOWN, PREVIOUS PERIOD	5	if C97=1 then C1001022=C1001013-C1000022+C1000015 else 1 endif
037	NET FINANCIAL RESULT = BREAKDOWN, CURRENT PERIOD	5	C14=-C242+C142+C14547+C950+C141
038	NET FINANCIAL RESULT = BREAKDOWN, PREVIOUS PERIOD	5	C1000014=-C1000242+C1000142+C1014547+C1000950+C1000141
039	PROFIT (LOSS) BEFORE TAX = BREAKDOWN, CURRENT PERIOD	5	C1026=C1022+C14+C169269
040	PROFIT (LOSS) BEFORE TAX = BREAKDOWN, PREVIOUS PERIOD	5	C1001026=C1001022+C1000014+C1169269
041	PROFIT (LOSS) AFTER TAX FROM CONTINUING OPERATIONS = BREAKDOWN, CURRENT PERIOD	5	C1027= C1026-C27
042	PROFIT (LOSS) AFTER TAX FROM CONTINUING OPERATIONS, PREVIOUS PERIOD	5	C1001027= C1001026-C1000027
043	PROFIT (LOSS) = BREAKDOWN, CURRENT PERIOD	5	C1028=C1027+C18
044	PROFIT (LOSS) = BREAKDOWN, PREVIOUS PERIOD	5	C1001028=C1001027+C1000018
045	PROFIT (LOSS)ATTRIBUTABLE TO OWNERS OF PARENT = BREAKDOWN, CURRENT PERIOD	5	C1029=C1028-C29
046	PROFIT (LOSS) ATTRIBUTABLE TO OWNERS OF PARENT = BREAKDOWN, PREVIOUS PERIOD	5	C1001029=C1001028-C1000029

Test	Description	Quality Level	Formula
047	OTHER COMPREHENSIVE INCOME OR THE PERIOD = BREAKDOWN, CURRENT PERIOD	5	if C93=1 then C592= C596+C597 else 1 endif
048	OTHER COMPREHENSIVE INCOME = BREAKDOWN, PREVIOUS PERIOD	5	if C93=1 then C1000592= C1000596+C1000597 else 1 endif
049	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD = BREAKDOWN, CURRENT PERIOD	5	if C90=1 OR C93=1 then C590=C1028+C592 else 1 endif
050	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD = BREAKDOWN, PREVIOUS PERIOD	5	if C90=1 OR C93=1 then C1000590=C1001028+C1000592 else 1 endif
051	FREE CASH FLOW = BREAKDOWN, CURRENT PERIOD	5	C8182= C81+C82
052	FREE CASH FLOW = BREAKDOWN, PREVIOUS PERIOD	5	C1008182= C1000081+C1000082
053	NET INCREASE IN CASH AND CASH EQUIVALENTS = BREAKDOWN, CURRENT PERIOD	5	C84= C81+C82+C83
054	NET INCREASE IN CASH AND CASH EQUIVALENTS = BREAKDOWN, PREVIOUS PERIOD	5	C1000084= C1000081+C1000082+C1000083
055	CASH AND CASH EQUIVALENTS, ENDING BALANCE = BREAKDOWN, CURRENT PERIOD	5	if C96=1 then C87= C80+C84+C85+C86 else 1 endif
056	CASH AND CASH EQUIVALENTS, ENDING BALANCE, PREVIOUS PERIOD	5	if C96=1 then C1000087= C1000080+C1000084+C1000085+C1000086 else 1 endif
057	CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION = BREAKDOWN, CURRENT PERIOD	5	if C89<>0 then C89= C87+C88 else 1 endif
058	CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION = BREAKDOWN, PREVIOUS PERIOD	5	if C1000089<>0 then C1000089= C1000087+C1000088 else 1 endif
059	CASH AND CASH EQUIVALENTS, BEGINNING BALANCE N = CASH AND CASH EQUIVALENTS ENDING BALANCE N-1	20	C80=C1000089 OR C80=C1000087
06	PROFIT (LOSS) ATTRIBUTABLE TO NON-CONTROLLING INTERESTS + ATTRIBUTABLE TO OWNERS OF THE PARENT = TOTAL COMPREHENSIVE INCOME, PREVIOUS PERIOD	15	if (C93=1 OR C90=1) then abs(C1000590- (C1005901+C1005902)) <=2 else 1 endif

Test	Description	Quality Level	Formula
060	PAYMENTS FOR INVESTMENTS = BREAKDOWN, CURRENT PERIOD	5	if C90=1 then C820=C8200+C8202 else 1 endif
061	PAYMENTS FOR INVESTMENTS = BREAKDOWN, PREVIOUS PERIOD	5	if C90=1 then C1000820=C1008200+C1008202 else 1 endif
062	DIVESTMENT RECEIPTS = BREAKDOWN, CURRENT PERIOD	5	if C90=1 then C821=C8210+C8212 else 1 endif
063	DIVESTMENT RECEIPTS = BREAKDOWN, PREVIOUS PERIOD	5	if C90=1 then C1000821=C1008210+C1008212 else 1 endif
064	INCORRECT NEGATIVE VALUE: STATEMENT OF PROFIT OR LOSS, CURRENT PERIOD	5	C20>=0 AND C11>=0 AND C21>=0 AND C210>=0 AND C211>=0 AND C212>=0 AND C213>=0 AND C219>=0 AND C10>=0 AND C112>=0 AND C113>=0 AND C13>=0 AND C22>=0 AND C220>=0 AND C222>=0 AND C223>=0 AND C224>=0 AND C2242>=0 AND C225>=0 AND C226>=0 AND C242>=0 AND C2420>=0 AND C142>=0 AND C1420>=0
065	INCORRECT NEGATIVE VALUE: STATEMENT OF PROFIT OR LOSS, PREVIOUS PERIOD	5	C1000020>=0 AND C1000011>=0 AND C1000021>=0 AND C1000210>=0 AND C1000211>=0 AND C1000212>=0 AND C1000213>=0 AND C1000219>=0 AND C1000010>=0 AND C1000112>=0 AND C1000113>=0 AND C1000013>=0 AND C1000022>=0 AND C1000220>=0 AND C1000222>=0 AND C1000223>=0 AND C1000224>=0 AND C10002242>=0 AND C1000225>=0 AND C1000226>=0 AND C1000242>=0 AND C1002420>=0 AND C1000142>=0 AND C1001420>=0
066	INCORRECT NEGATIVE VALUE: STATEMENT OF FINANCIAL POSITION, CURRENT PERIOD	5	C3>=0 AND C30>=0 AND C300>=0 AND C301>=0 AND C309>=0 AND C303>=0 AND C310>=0 AND C32>=0 AND C320>=0 AND C321>=0 AND C32223>=0 AND C328>=0 AND C3342>=0 AND C34>=0 AND C340>=0 AND C35>=0 AND C36>=0 AND C37>=0 AND C39>=0 AND C390>=0 AND C4>=0 AND C41>=0 AND C43>=0 AND C44>=0 AND C45>=0 AND C460>=0 AND C48>=0 AND C491>=0 AND C47>=0 AND C40>=0 AND C1>=0 AND C2>=0 AND C6>=0 AND C6061>=0 AND C603 >=0 AND C604>=0 AND C601>=0 AND C62>=0 AND C620>=0 AND C64>=0 AND C63>=0 AND C67>=0 AND C6569>=0 AND C66>=0 AND C690>=0 AND C7>=0 AND C7172>=0 AND C713>=0 AND

Test	Description	Quality Level	Formula
			C714>=0 AND C711>=0 AND C73>=0 AND C730>=0 AND C75>=0 AND C74>=0 AND C77>=0 AND C780>=0 AND C790>=0 AND C781>=0 AND C761>=0 AND C70>=0 AND C507>=0 AND C53>=0 AND C605>=0 AND C715>=0 AND C38>=0 AND C4601>=0
067	INCORRECT NEGATIVE VALUE: STATEMENT OF FINANCIAL POSITION, PREVIOUS PERIOD	5	C1000003>=0 AND C1000030>=0 AND C1000300>=0 AND C1000301>=0 AND C1000309>=0 AND C1000303>=0 AND C1000310>=0 AND C1000032>=0 AND C1000320>=0 AND C1000321>=0 AND C1032223>=0 AND C1000328>=0 AND C1003342>=0 AND C1000034>=0 AND C1000340>=0 AND C1000035>=0 AND C1000036>=0 AND C1000037>=0 AND C1000039>=0 AND C1000390>=0 AND C1000004>=0 AND C1000041>=0 AND C1000043>=0 AND C1000044>=0 AND C1000045>=0 AND C1000460>=0 AND C1000048>=0 AND C1000491>=0 AND C1000047>=0 AND C1000040>=0 AND C1000001>=0 AND C1000002>=0 AND C1000006>=0 AND C1006061>=0 AND C1000603>=0 AND C1000604>=0 AND C1000601>=0 AND C1000062>=0 AND C1000620>=0 AND C1000064>=0 AND C1000063>=0 AND C1000067>=0 AND C1006569>=0 AND C1000066>=0 AND C1000690>=0 AND C1000007>=0 AND C1007172>=0 AND C1000713>=0 AND C1000714>=0 AND C1000711>=0 AND C1000073>=0 AND C1000730>=0 AND C1000075>=0 AND C1000074>=0 AND C1000077>=0 AND C1000780>=0 AND C1000790>=0 AND C1000781>=0 AND C1000761>=0 AND C1000070>=0 AND C1000507>=0 AND C1000053>=0 AND C1000038>=0 AND C1004601>=0 AND C1000605>=0 AND C1000715>=0
068	INCORRECT NEGATIVE VALUE: GENERAL CHARACTERISTICS	5	C901601>=0 AND C901602>=0 AND C901603>=0 AND C901604>=0 AND C9027>=0 AND C1009027>=0 AND C9028>=0 AND C1009028>=0 AND C960>=0

Test	Description	Quality Level	Formula
069	PAYMENTS FOR INVESTMENTS = BREAKDOWN, CURRENT PERIOD	15	if C90<>1 then C820=C8200+C8202 else 1 endif
07	PROFIT (LOSS) ATTRIBUTABLE TO NON-CONTROLLING INTERESTS + ATTRIBUTABLE TO OWNERS OF THE PARENT = TOTAL COMPREHENSIVE INCOME, CURRENT PERIOD	15	if (C93=1 OR C90=1) then abs(C590- (C5901+C5902)) <=2 else 1 endif
070	INCORRECT DATE OF BEGINNING OF THE REPORTING PERIOD	5	if C9005<>0 then EsFechaValida(ObtenerDia(C9005), ObtenerMes(C9005), ObtenerAño(C9005)) else 1 endif
071	ERICA+ WITHOUT INFORMATION IN NOTES	5	if C90=1 then (C95=1 OR C92=1 OR C912=1 OR C913=1 OR C914=1 OR C915=1) else 1 endif
072	INCORRECT DATE OF END OF THE REPORTING PERIOD	5	EsFechaValida(ObtenerDia(C9006), ObtenerMes(C9006), ObtenerAño(C9006))
073	INVALID NACE CODE IN NOTES	10	if C912=1 OR C90=1 then (IsNACEValid(C901501) AND IsNACEValid(C901502) AND IsNACEValid(C901503) AND IsNACEValid(C901504)) else 1 endif
074	OTHER COMPREHENSIVE INCOME THAT WILL NOT BE RECLASSIFIED= BREAKDOWN, CURRENT PERIOD	5	if C93=1 then C596=C59204+C59205+C592061+C59602+C592023+C59221 else 1 endif
075	OTHER COMPREHENSIVE INCOME THAT WILL NOT BE RECLASSIFIED= BREAKDOWN, PREVIOUS PERIOD	5	if C93=1 then C1000596=C1059204+C1059205+C1592061+C1592023+C1059602+C1059221 else 1 endif
076	OTHER COMPREHENSIVE INCOME THAT WILL BE RECLASSIFIED= BREAKDOWN, CURRENT PERIOD	5	if C93=1 then C597=C59201+C59202+C59203+C59209+C592062+C59603+C59222 else 1 endif
077	OTHER COMPREHENSIVE INCOME THAT WILL BE RECLASSIFIED= BREAKDOWN, PREVIOUS PERIOD	5	if C93=1 then C1000597=C1059201+C1059202+C1059203+C1059209+C1592062+C1059603+C1059222 else 1 endif
078	NUMBER OF MONTHS = ENDING REPORTING DATE - BEGINNING REPORTING DATE	15	if C90061<>0 then ObtenerMes(C9006) = ObtenerMes(C9005) -1 + C90061 - 12 * (ObtenerAño(C9006) - ObtenerAño(C9005)) else 1 endif

Test	Description	Quality Level	Formula
08	CASH AND CASH-EQUIVALENTS N COINCIDE WITH CASH FLOW, CURRENT PERIOD	15	if ((C96=1 AND C89<>0) OR C90=1) then abs(C48-C89)<=3 else abs(C48-C87)<=5 endif
080	DOUBLE GLOBAL DIFFERENT TO PREVIOUS YEAR	30	C(904,E-1)=C904
081	DOUBLE COUNTRY DIFFERENT TO PREVIOUS YEAR	30	C(905,E-1)=C905
082	DOUBLE SECTOR DIFFERENT TO PREVIOUS YEAR	30	C(906,E-1)=C906
083	CASH FLOW FROM INVESTING ACTIVITIES = BREAKDOWN, CURRENT PERIOD	5	abs(C842-C82+C820+C821)<=2
084	CASH FLOW FROM INVESTING ACTIVITIES = BREAKDOWN, PREVIOUS PERIOD	5	if C90=1 then abs(C1000842-C1000082+C1000820+C1000821)<=2 else 1 endif
085	ACQUISITIONS OF SUBSIDIARIES AND JOINT VENTURES <= ACQUISITIONS OF FINANCIAL ASSETS, CURRENT PERIOD	10	abs(C8203)<=abs(C8202)
086	ACQUISITIONS OF SUBSIDIARIES AND JOINT VENTURES <= ACQUISITIONS OF FINANCIAL ASSETS, PREVIOUS PERIOD	10	abs(C1008203)<=abs(C1008202)
087	SALES OF SUBSIDIARIES AND JOINT VENTURES <= SALES OF FINANCIAL ASSETS, CURRENT PERIOD	10	C8213<=C8212
088	SALES OF SUBSIDIARIES AND JOINT VENTURES <= SALES OF FINANCIAL ASSETS, PREVIOUS PERIOD	10	C1008213<=C1008212
089	PAYMENTS FOR INVESTMENTS = BREAKDOWN, PREVIOUS PERIOD	15	if C90<>1 then C1000820=C1008200+C1008202 else 1 endif
09	CASH AND CASH-EQUIVALENTS N COINCIDE WITH CASH FLOW, PREVIOUS PERIOD	15	if ((C96=1 AND C89<>0) OR C90=1) then abs(C1000048-C1000089)<=3 else abs(C1000048-C1000087)<=5 endif
090	DIVESTMENT RECEIPTS = BREAKDOWN, CURRENT PERIOD	15	if C90<>1 then C821=C8210+C8212 else 1 endif
091	DIVESTMENT RECEIPTS = BREAKDOWN, PREVIOUS PERIOD	15	if C90<>1 then C1000821=C1008210+C1008212 else 1 endif
092	CASH FLOW FROM INVESTING ACTIVITIES = BREAKDOWN, PREVIOUS PERIOD	5	if C90<>1 then abs(C1000842-C1000082+C1000820+C1000821)<=2 else 1 endif
095	THERE SHOULD BE ADDITIONS TO INTANGIBLE AND TANGIBLE ASSETS, CURRENT YEAR	30	if ((C30 - C1000030) >0 OR (C310 - C1000310) >0 OR (C32 - C1000032) >0) AND (C15 <=0 OR C59204 <=0) then C8200 < 0 else 1 endif

Test	Description	Quality Level	Formula
10	STATEMENT OF FINANCIAL POSITION: DERIVATIVES MUST BE LOWER THAN OTHER FINANCIAL ASSETS (NON-CURRENT), CURRENT PERIOD	10	C37<=C36
100	IF DIVIDENDS DISTRIBUTED (EQUITY), THEN DIVIDENDS PAID SHOULD BE FILLED IN, PREVIOUS PERIOD	20	if C1058950<>0 then (C1000817+C1000837<>0) else 1 endif
101	CASH FLOW STATEMENT FINANCING ACTIVITIES. REPAYMENT OF BORROWINGS PAID MUST BE < 0, CURRENT YEAR	5	C840 <= 0
102	CASH FLOW STATEMENT FINANCING ACTIVITIES. REPAYMENT OF BORROWINGS PAID MUST BE < 0, PREVIOUS YEAR	5	C1000840 <= 0
103	NACE OF CURRENT YEAR IS DIFFERENT TO NACE OF PREVIOUS YEAR	20	if C(90150,E-1)<>"" then C(90150,E-1)=C90150 else 1 endif
104	CASH FLOW STATEMENT INVESTING ACTIVITIES, PAYMENTS FOR INVESTMENTS MUST BE < 0, CURRENT YEAR	5	C820 <= 0 AND C8200 <= 0 AND C8202 <= 0 AND C8203 <= 0
105	CASH FLOW STATEMENT INVESTING ACTIVITIES, PAYMENTS FOR INVESTMENTS MUST BE < 0, PREVIOUS YEAR	5	C1000820 <= 0 AND C1008200 <= 0 AND C1008202 <= 0 AND C1008203 <= 0
106	CASH FLOW STATEMENT INVESTING ACTIVITIES, DIVESTMENTS RECEIPTS MUST BE > 0, CURRENT YEAR	5	C821 >= 0 AND C8210 >= 0 AND C8212 >= 0 AND C8213 >= 0
107	CASH FLOW STATEMENT INVESTING ACTIVITIES, DIVESTMENTS RECEIPTS MUST BE > 0, PREVIOUS YEAR	5	C1000821 >= 0 AND C1008210 >= 0 AND C1008212 >= 0 AND C1008213 >= 0
108	ERICA+ GROUP: COMPLETE THE INFORMATION ON NON-RECURRENT EFFECTS	5	if C90=1 then C3200=1 OR C3200=2 OR C3200=3 else 1 endif
109	INFORMATION ON NON-RECURRENT EFFECTS NOT CORRECTLY COMPLETED	5	if C90=1 then if C3200=1 then (C3201>0 OR C3202>0) else if C3200=2 then (C3201=0 AND C3202=0) else if C3200=3 then (C3201="" AND C3202="") else if (C3201>0 OR C3202>0) then C3200=1 else if (C3201=0 AND C3202=0) then C3200=2 else 1 endif endif endif endif endif else 1 endif

Test	Description	Quality Level	Formula
11	STATEMENT OF FINANCIAL POSITION: DERIVATIVES MUST BE LOWER THAN OTHER FINANCIAL ASSETS (NON-CURRENT), PREVIOUS PERIOD	10	C1000037<=C1000036
110	INFORMATION ON NON-RECURRENT EFFECTS NOT CORRECTLY COMPLETED	5	if C90=1 then if C1003200=1 then (C1003201>0 OR C1003202>0) else if C1003200=2 then (C1003201=0 AND C1003202=0) else if C1003200=3 then (C1003201="" AND C1003202="") else if (C1003201>0 OR C1003202>0) then C1003200=1 else if (C1003201=0 AND C1003202=0) then C1003200=2 else 1 endif endif endif endif endif else 1 endif
111	ADVICE CONTROL PRESENT YEAR: "3202" AND "3201" are "EMPTY or <>0" AND "3200"= "2-NO"?	30	if C90=1 then if C3200=2 then (C3201=0 AND C3202=0) else 1 endif else 1 endif
112	ADVICE CONTROL PREVIOUS YEAR: "3202" AND "3201" are "EMPTY or <>0" AND "3200"= "2-NO"?	30	if C90=1 then if C1003200=2 then (C1003201=0 AND C1003202=0) else 1 endif else 1 endif
113	ADVICE CONTROL (CO2 EMISSIONS): IF SCOPE OF EMISSION (C3205) IMPLIES OPTION 0 OR 2 THEN REPORTING BASE (C3206) CANNOT BE EMPTY	30	if C90=1 then if (C3205=0 OR C3205=2) then C3206 <>"" else 1 endif else 1 endif
114	ADVICE CONTROLS (CO2 EMISSIONS): IF AMOUNT IS NOT EMPTY, THEN TYPE OF CO2 EMISSION SHOULD BE COMPLETED	30	if C90=1 then if C3203<>"" then C3204 <>"" else 1 endif else 1 endif
115	ADVICE CONTROL (CO2 EMISSIONS): IF TYPE OF EMISSION (C3204) IS NOT EMPTY, THEN SCOPE OF EMISSION (C3205) SHOULD NOT BE EMPTY	30	if C90=1 then if C3204<>"" then C3205 <>"" else 1 endif else 1 endif
116	Annual Amortization, right of use <= Total Depreciation and Amortization expense in P&L, current period	20	if C90=1 then (C3105<=C223) else 1 endif
117	Annual Amortization, right of use <= Total Depreciation and Amortization expense in P&L, previous period	20	if C90=1 then (C1003105<=C1000223) else 1 endif
118	Lease annual interest expense <= Total annual interest expense in P&L, current period	20	if C90=1 then (C3106<=C2420) else 1 endif

Test	Description	Quality Level	Formula
119	Lease annual interest expense <= Total annual interest expense in P&L, previous period	20	if C90=1 then (C1003106<=C1002420) else 1 endif
12	STATEMENT OF FINANCIAL POSITION: DERIVATIVES MUST BE LOWER THAN OTHER FINANCIAL ASSETS (CURRENT), CURRENT PERIOD	10	C44<=C43
120	IF TRADE RECEIVABLES FROM CONSTRUCTION CONTRACTS IS NOT BLANK THEN IT SHOULD BE LESS OR EQUAL TO TRADE RECEIVABLE, CURRENT PERIOD	5	if C4601<>"" then C4601<=C460 else 1 endif
121	IF TRADE RECEIVABLES FROM CONSTRUCTION CONTRACTS IS NOT BLANK THEN IT SHOULD BE LESS OR EQUAL TO TRADE RECEIVABLE, CURRENT PERIOD	5	if C1004601<>"" then C1004601<=C1000460 else 1 endif
122	IF TRADE PAYABLES FROM CONSTRUCTION CONTRACTS IS NOT BLANK THEN IT SHOULD BE LESS OR EQUAL TO TRADE PAYABLE, CURRENT PERIOD	5	if C7801<>"" then C7801<=C780 else 1 endif
123	IF TRADE PAYABLES FROM CONSTRUCTION CONTRACTS IS NOT BLANK THEN IT SHOULD BE LESS OR EQUAL TO TRADE PAYABLE, PREVIOUS PERIOD	5	if C1007801<>"" then C1007801<=C1000780 else 1 endif
124	IF ERICA + REAL CASE, AMOUNT OF CO2 EMISSION CANNOT BE EMPTY	30	if C90=1 AND C3203="" then "REVIEW C3203, SINCE IT CANNOT BE EMPTY" else 1 endif
125	Advice Controls: CO2 Emissions: If 3205 = "Scope 1+2 (by default)" and 32031 <> "Empty" or 32032 <> "Empty" then 3203 >= (32031+32032)	30	if C90=1 then if (C3205="0") then if (C32031 <>"" OR (C32032 <>"")) then C3203 >=(C32031+C32032) else 1 endif else 1 endif else 1 endif
126	Advice Controls: CO2 Emissions: If 3205 = "Scope 1+2+3" and 32031 <> "Empty" or 32032 <> "Empty" or 32033 <> "Empty" then 3203 >= (32031+32032+32033)	30	if C90=1 then if (C3205="2") AND (C32031 <>"" OR C32032 <>"" OR C32033 <>"")) then C3203 >=(C32031+C32032+C32033) else 1 endif else 1 endif
127	Advice Controls: CO2 Emissions: If 3205 = "Scope 1" and 32031 <> "Empty" then 3203 >= (32031)	30	if C90=1 then if (C3205="1") AND (C32031 <>"")) then C3203 >=(C32031) else 1 endif else 1 endif
128	Advice Controls: CO2 Emissions: If 3205 = "Scope 1" then 32032 = "Empty" and 32033 = "Empty"	30	if C90=1 then if (C3205="1") then (C32032 ="" AND (C32033="")) else 1 endif else 1 endif

Test	Description	Quality Level	Formula
129	Advice Controls: CO2 Emissions Intensity: If {32031 (Scope 1) + 32032 (Scope 2)} / Revenues >10.000 or <100: Check Data	30	if C90=1 AND C3205="0" AND ((C10<>"") AND ((C32031<>"") OR (C32032<>""))) then if (((C32031+C32032)/C10) <10000 OR ((C32031+C32032)/C10) >100) then ((C32031+C32032)/C10) else "Check Data" endif else 1 endif
13	STATEMENT OF FINANCIAL POSITION: DERIVATIVES MUST BE LOWER THAN OTHER FINANCIAL ASSETS (CURRENT), PREVIOUS PERIOD	10	C1000044<=C1000043
130	Advice Controls: CO2 Emissions Intensity: If (32031 (Scope 1) and 32032 (Scope 2)) not disclosed then if 3203 / Revenues >10.000 or <100: Check Data	30	if C90=1 AND C3205="0" AND ((C10<>"") AND (C32031="" AND (C32032=""))) then if ((C3203/C10)>10000 OR (C3203/C10)<100) then "Check Data" else (C3203/C10) endif else (C10<>"") AND (C32031<>"0") AND (C32032<>"0") endif
131	Advice Controls: CO2 Emissions: If 3205 ="Scope 1+2 (by default)" then 32033 = "Empty"	30	if C90=1 then if C3205="0" then C32033="" else 1 endif else 1 endif
14	STATEMENT OF FINANCIAL POSITION: TRADE RECEIVABLES AND CONTRACT ASSETS MUST BE LOWER THAN REMAINING ASSETS (NON-CURRENT), CURRENT PERIOD	10	C390<=C39
15	STATEMENT OF FINANCIAL POSITION: TRADE RECEIVABLES AND CONTRACT ASSETS MUST BE LOWER THAN REMAINING ASSETS (NON-CURRENT), PREVIOUS PERIOD	10	C1000390<=C1000039
16	STATEMENT OF FINANCIAL POSITION: GOVERNMENT GRANTS MUST BE LOWER THAN DEFERRED INCOME (NON-CURRENT), CURRENT PERIOD	10	C620<=C62
17	STATEMENT OF FINANCIAL POSITION: GOVERNMENT GRANTS MUST BE LOWER THAN DEFERRED INCOME (NON-CURRENT), PREVIOUS PERIOD	10	C1000620<=C1000062
20	STATEMENT OF FINANCIAL POSITION: TRADE PAYABLES AND CONTRACT LIABILITIES MUST BE LOWER THAN REMAINING LIABILITIES (NON-CURRENT), CURRENT PERIOD	10	C66+C690<=C6569

Test	Description	Quality Level	Formula
21	STATEMENT OF FINANCIAL POSITION: TRADE PAYABLES AND CONTRACT LIABILITIES MUST BE LOWER THAN REMAINING LIABILITIES (NON-CURRENT), PREVIOUS PERIOD	10	$C1000066+C1000690 \leq C1006569$
22	STATEMENT OF FINANCIAL POSITION: DERIVATIVES + ADVANCES RECEIVED MUST BE LOWER THAN REMAINING LIABILITIES (CURRENT), CURRENT PERIOD	10	$C761+C781 \leq C790$
23	STATEMENT OF FINANCIAL POSITION: DERIVATIVES + ADVANCES RECEIVED MUST BE LOWER THAN REMAINING LIABILITIES (CURRENT), PREVIOUS PERIOD	10	$C1000761+C1000781 \leq C1000790$
24	STATEMENT OF FINANCIAL POSITION: BORROWINGS FROM FINANCIAL INSTITUTIONS + FINANCE LEASES + BONDS MUST BE LOWER THAN BORROWINGS (NON-CURRENT), CURRENT PERIOD	10	$C603+C605+C601 \leq C6061$
25	STATEMENT OF FINANCIAL POSITION: BORROWINGS FROM FINANCIAL INSTITUTIONS + FINANCE LEASES + BONDS MUST BE LOWER THAN BORROWINGS (NON-CURRENT), PREVIOUS PERIOD	10	$C1000603+C1000605+C1000601 \leq C1006061$
26	STATEMENT OF FINANCIAL POSITION: BORROWINGS FROM FINANCIAL INSTITUTIONS + FINANCE LEASES + BONDS MUST BE LOWER THAN BORROWINGS (CURRENT), CURRENT PERIOD	10	$C713+C715+C711 \leq C7172$
27	STATEMENT OF FINANCIAL POSITION: BORROWINGS FROM FINANCIAL INSTITUTIONS + FINANCE LEASES + BONDS MUST BE LOWER THAN BORROWINGS (CURRENT), PREVIOUS PERIOD	10	$C1000713+C1000715+C1000711 \leq C1007172$
28	INCOME STATEMENT. INCOME FROM GOVERNMENT GRANTS + IMPAIRMENT REVERSALS MUST BE LOWER THAN OTHER OPERATING INCOME, CURRENT PERIOD	10	$C112+C113 \leq C11$
29	INCOME STATEMENT. INCOME FROM GOVERNMENT GRANTS + IMPAIRMENT REVERSALS MUST BE LOWER THAN OTHER OPERATING INCOME, PREVIOUS PERIOD	10	$C1000112+C1000113 \leq C1000011$

Test	Description	Quality Level	Formula
30	INCOME STATEMENT: INTEREST EARNED ON LOANS AND DEPOSITS MUST BE LOWER THAN FINANCE INCOME, CURRENT PERIOD	10	C1420<=C142
31	INCOME STATEMENT: INTEREST EARNED ON LOANS AND DEPOSITS MUST BE LOWER THAN FINANCE INCOME, PREVIOUS PERIOD	10	C1001420<=C1000142
32	INCOME STATEMENT: IMPAIRMENT LOSSES FROM GOODWILL MUST BE LOWER THAN TOTAL IMPAIRMENT LOSSES, CURRENT PERIOD	10	abs(C2242)<=abs(C224)
33	INCOME STATEMENT: IMPAIRMENT LOSSES FROM GOODWILL MUST BE LOWER THAN TOTAL IMPAIRMENT LOSSES, PREVIOUS PERIOD	10	abs(C1002242)<=abs(C1000224)
34	STATEMENT OF FINANCIAL POSITION: EQUITY ACCOUNTED INVESTMENTS MUST BE LOWER THAN INVESTMENT IN RELATED PARTIES, CURRENT PERIOD	10	C340<=C34
35	STATEMENT OF FINANCIAL POSITION: EQUITY ACCOUNTED INVESTMENTS MUST BE LOWER THAN INVESTMENT IN RELATED PARTIES,PREVIOUS PERIOD	10	C1000340<=C1000034
38	STATEMENT OF FINANCIAL POSITION: PREPAYMENTS, CURRENT (PREPAID EXPENSES, AMONG OTHERS), CURRENT PERIOD	10	C47<=C491
39	STATEMENT OF FINANCIAL POSITION: PREPAYMENTS, CURRENT (PREPAID EXPENSES, AMONG OTHERS), PREVIOUS PERIOD	10	C1000047<=C1000491
42	IF INVESTMENT PROPERTY > 0, THEN INFORMATION ABOUT SUBSEQUENT MEASUREMENT SHOULD BE REPORTED	15	if C916=1 OR C90=1 then (if C310>0 then (C9088=2 OR C9088=3) else 1 endif) else 1 endif
43	REVENUE SPLIT BY ACTIVITIES <= REVENUE IN INCOME STATEMENT	10	if C912=1 OR C90=1 then (if C901601+C901602+C901603+C901604>0 then (C901601+C901602+C901603+C901604=C10 OR

Test	Description	Quality Level	Formula
			C901601+C901602+C901603+C901604<C10) else 1 endif) else 1 endif
45	VARIATION IN OPERATING REVENUE < 20%	20	if C10<>0 then abs(((C10-C1000010)/C1000010)*100)<20 else 1 endif
46	GAIN (LOSS) IN CHANGES IN FAIR VALUE OF NON-CURRENT ASSETS LOWER THAN 20% ASSETS, TOTAL, CURRENT PERIOD	20	C15<=(20/100)*C1
47	GAIN (LOSS) IN CHANGES IN FAIR VALUE OF NON-CURRENT ASSETS LOWER THAN 20% ASSETS, TOTAL, PREVIOUS PERIOD	20	C1000015<=(20/100)*C1000001
53	AVERAGE WAGES < 110000, CURRENT PERIOD	20	if C222<>0 then if C9027=0 AND C9028>0 then 1000*C222/C9028<110000 else if C9027>0 then 1000*C222/C9027 <110000 else 1 endif endif else 1 endif
54	AVERAGE WAGES > 10000, CURRENT PERIOD	20	if C222<>0 then if C9027=0 AND C9028>0 then 1000*C222/C9028>10000 else if C9027>0 then 1000*C222/C9027 >10000 else 1 endif endif else 1 endif
55	AVERAGE WAGES < 110000, PREVIOUS PERIOD	20	if C1000222<>0 then if C1009027=0 AND C1009028>0 then 1000*C1000222/C1009028 < 110000 else if C1009027>0 then 1000*C1000222/C1009027 < 110000 else 1 endif endif else 1 endif
56	AVERAGE WAGES > 10000, PREVIOUS PERIOD	20	if C1000222 <> 0 then if C1009027 = 0 AND C1009028 >0 then 1000*C1000222/C1009028 >10000 else if C1009027>0 then 1000*C1000222/C1009027 >10000 else 1 endif endif else 1 endif
57	VARIATION OF THE AVERAGE WAGE LOWER THAN 20%	20	if((C9027+C1009027)=0 AND C9028+C1009028>0) then (abs(((C222/C9028)/(C1000222/C1009028))-1)*100<20) else if

Test	Description	Quality Level	Formula
			$((C9027+C1009027)>0)$ then $(abs(((C222/C9027)/(C1000222/C1009027))-1)*100<20)$ else 1 endif endif
58	METHOD OF OTHER COMPREHENSIVE INCOME - NET OF TAX, NO AMOUNT IN OCI TAX AND VICEVERSA	20	if C9089=2 OR C9089=3 then C59221+C59222<>0 else 1 endif; if C59221+C59222<>0 then C9089=2 OR C9089=3 else 1 endif
59	OTHER NON-OPERATING INCOME (EXPENSE) NOT HIGHER THAN 5% OF THE REVENUE, CURRENT PERIOD	20	$C169269<(5/100)*C10$
60	OTHER NON-OPERATING INCOME (EXPENSE) NOT HIGHER THAN 5% OF THE REVENUE, PREVIOUS PERIOD	20	$C1169269<(5/100)*C1000010$
66	REVENUE SPLIT BY ACTIVITIES < REVENUE IN INCOME STATEMENT	10	if C912=1 OR C90=1 then (if C901601+C901602+C901603+C901604>0 then $(abs(C901601+C901602+C901603+C901604-C10)\leq 5$ OR $C901601+C901602+C901603+C901604>C10)$ else 1 endif) else 1 endif
70	NO EMPLOYEE EXPENSES AND/OR NO EMPLOYMENT, CURRENT PERIOD	20	$C222>0$ AND $C9027>0$ AND $C9028\geq 0$; $C222>0$ AND $C9027=0$ AND $C9028>0$; $C222=0$ AND $C9027=0$ AND $C9028>0$
71	NO EMPLOYEE EXPENSES AND/OR NO EMPLOYMENT, PREVIOUS PERIOD	20	$C1000222>0$ AND $C1009027>0$ AND $C1009028\geq 0$; $C1000222>0$ AND $C1009027=0$ AND $C1009028>0$; $C1000222=0$ AND $C1009027=0$ AND $C1009028>0$
72	NACE CODE GENERAL CHARACTERISTICS= NACE CODE 1 NOTES	10	if C912=1 OR C90=1 then C90150=C901501 else 1 endif
73	NACE CODE OR REVENUE NO AVAILABLE	15	if C901601<>0 then C901501<>0 else 1 endif AND if C901602<>0 then C901502<>0 else 1 endif AND if C901603<>0 then C901503<>0 else 1 endif AND if C901604<>0 then C901504<>0 else 1 endif AND if C901501<>0 then C901601<>0 else 1 endif AND if C901502<>0 then C901602<>0 else 1 endif AND if C901503<>0 then C901603<>0 else 1 endif AND if C901504<>0 then C901604<>0 else 1 endif

Test	Description	Quality Level	Formula
74	INVALID NACE CODE IN NOTES	10	if C912=1 OR C90=1 then (IsNACEValid(C901501) AND IsNACEValid(C901502) AND IsNACEValid(C901503) AND IsNACEValid(C901504)) else 1 endif
75	IF DATA FROM PREVIOUS PERIOD ARE RECALCULATED, THE REASON/ REASONS SHOULD BE DISCLOSED	10	if C90=1 AND C9021=2 then (C902131=1 OR C902132=1 OR C902133=1 OR C902134=1 OR C902135=1 OR C902136=1 OR C902137=1 OR C902123=1 OR C902124=1 OR C902125=1 OR C902126=1 OR C902127=1 OR C902128=1 OR C902129=1 OR C902130=1 OR C90212=1 OR C90213=1 OR C90214=1 OR C90215=1 OR C90216=1 OR C90217>0 OR C90217<0) else 1 endif
76	VARIATION IN REVENUE OF NOTES IS NOT EQUAL TO VARIATION OF REVENUE IN PROFIT OR LOSS	20	if C90=1 AND abs(C101+C102+C103+C104 + C105)>0 then abs((C10-C1000010)-(C101+C102+C103+C104 + C105))<=10 else 1 endif
77	DIVIDENDS SHOULD NOT BE HIGHER THAN TOTAL EQUITY OR TOTAL LIABILITIES, CURRENT PERIOD	20	if C5056>0 then C58950<C5056 else C58950<C2 finis
78	DIVIDENDS SHOULD NOT BE HIGHER THAN TOTAL EQUITY OR TOTAL LIABILITIES, PREVIOUS PERIOD	20	if C1005056>0 then C1058950<C1005056 else C1058950<C1000002 finis
79	ERICA+ GROUP: COMPLETE THE INFORMATION ON REASONS OF VARIATION OF REVENUE, IF POSSIBLE	20	if C90=1 then abs(C101+C102+C103+C104 + C105)>0 else 1 endif
82	CASH FLOW STATEMENT OPERATING ACTIVITIES. INTERESTS PAID MUST BE < 0, CURRENT YEAR	5	C815<=0

Test	Description	Quality Level	Formula
83	CASH FLOW STATEMENT OPERATING ACTIVITIES. INTERESTS PAID MUST BE < 0, PREVIOUS YEAR	5	C1000815 <=0
84	CASH FLOW STATEMENT OPERATING ACTIVITIES. DIVIDENDS PAID MUST BE < 0, CURRENT YEAR	5	C817 <= 0
85	CASH FLOW STATEMENT OPERATING ACTIVITIES. DIVIDENDS PAID MUST BE < 0, PREVIOUS YEAR	5	C1000817 <= 0
86	CASH FLOW STATEMENT INVESTING ACTIVITIES. INTERESTS PAID MUST BE < 0, CURRENT YEAR	5	C825 <= 0
87	CASH FLOW STATEMENT INVESTING ACTIVITIES. INTERESTS PAID MUST BE < 0, PREVIOUS YEAR	5	C1000825 <= 0
88	CASH FLOW STATEMENT FINANCING ACTIVITIES. INTERESTS PAID MUST BE < 0, CURRENT YEAR	5	C835 <= 0
89	CASH FLOW STATEMENT FINANCING ACTIVITIES. INTERESTS PAID MUST BE < 0, PREVIOUS YEAR	5	C1000835 <= 0
90	CASH FLOW STATEMENT FINANCING ACTIVITIES. DIVIDENDS PAID MUST BE < 0, CURRENT YEAR	5	C837 <= 0
91	CASH FLOW STATEMENT FINANCING ACTIVITIES. DIVIDENDS PAID MUST BE < 0, PREVIOUS YEAR	5	C1000837 <= 0
92	PLEASE, CONFIRM THAT CAPITALIZATION IS IN THOUSANDS, CURRENT YEAR	30	C90173 /(C5056*1000) <100
93	PLEASE, CONFIRM THAT CAPITALIZATION IS IN THOUSANDS, PREVIOUS YEAR	30	C1090173 / (C1005056*1000) <100
94	EXCESIVE ADDITIONS TO INTANGIBLE AND TANGIBLE ASSETS, CURRENT YEAR: PLEASE CHECK IT		si (C30 - C1000030)>0 OR (C310 - C1000310)>0 OR (C32 - C1000032)>0 AND C8200 >0 entonces "" sino 1 finis
95	FIXED INCOME ASSETS AT FAIR VALUE THROUGH OCI: DISCLOSURE CAN BE EQUAL TO TOTAL, CURRENT PERIOD	20	if (C592021<>0 OR C592022<>0) then C59202=C592021+C592022 else 1 endif
96	FIXED INCOME ASSETS AT FAIR VALUE THROUGH OCI: DISCLOSURE CAN BE EQUAL TO TOTAL, PREVIOUS PERIOD	20	if (C1592021<>0 OR C1592022<>0) then C1059202=C1592021+C1592022 else 1 endif
97	CASH FLOW HEDGES: DISCLOSURE CAN BE EQUAL TO TOTAL, CURRENT PERIOD	20	if (C592031<>0 OR C592032<>0) then C59203=C592031+C592032 else 1 endif

Test	Description	Quality Level	Formula
98	CASH FLOW HEDGES: DISCLOSURE CAN BE EQUAL TO TOTAL, PREVIOUS PERIOD	20	if (C1592031<>0 OR C1592032<>0) then C1059203=C1592031+C1592032 else 1 endif
99	IF DIVIDENDS DISTRIBUTED (EQUITY), THEN DIVIDENDS PAID SHOULD BE FILLED IN, CURRENT PERIOD	20	if C58950<>0 then (C817+C837<>0) else 1 endif
LISTED/ NON- LISTED	INFORMATION ON LISTED/NON-LISTED SHOULD BE REPORTED	5	C9017=1 OR C9017=2
NACE	VALID NACE	5	IsNACEValid(C90150)
132	IF ERICA + REAL CASE, AMOUNT OF CO2 EMISSION CANNOT BE EMPTY, previous year	30	if C90=1 AND C1003203="" then "REVIEW C1003203, SINCE IT CANNOT BE EMPTY, Previous Year" else 1 endif
133	Advice Controls: CO2 Emissions: If 3205 = "Scope 1+2 (by default)" and 32031 <> "Empty" or 32032 <> "Empty" then 3203 >= (32031+32032), previous year	30	if C90=1 then if (C1003205="0") then if (C1032031 <>"") OR (C1032032 <>"") then C1003203 >=(C1032031+C1032032) else 1 endif else 1 endif else 1 endif
134	Advice Controls: CO2 Emissions: If 3205 = "Scope 1+2+3" and 32031 <> "Empty" or 32032 <> "Empty" or 32033 <> "Empty" then 3203 >= (32031+32032+32033), previous year	30	if C90=1 then if (C1003205="2") AND (C1032031 <>"" OR C1032032 <>"" OR C1032033 <>"") then C1003203 >=(C1032031+C1032032+C1032033) else 1 endif else 1 endif
135	Advice Controls: CO2 Emissions: If 3205 = "Scope 1" and 32031 <> "Empty" then 3203 >= (32031), previous year	30	if C90=1 then if (C1003205="1") AND (C1032031 <>"") then C1003203 >=(C1032031) else 1 endif else 1 endif
136	Advice Controls: CO2 Emissions: If 3205 = "Scope 1" then 32032 = "Empty" and 32033 = "Empty", previous year	30	if C90=1 then if (C1003205="1") then (C1032032 ="") AND (C1032033="") else 1 endif else 1 endif
137	Advice Controls: CO2 Emissions Intensity: If {32031 (Scope 1) + 32032 (Scope 2)} / Revenues >10.000 or <100: Check Data, previous year	30	if C90=1 AND C1003205="0" AND ((C1000010<>"") AND ((C1032031<>"") OR (C1032032<>""))) then if (((C1032031+C1032032)/C1000010) <10000 OR ((C1032031+C1032032)/C1000010) >100) then ((C1032031+C1032032)/C1000010) else "Check Data" endif else 1 endif
138	Advice Controls: CO2 Emissions Intensity: If (32031 (Scope 1) and 32032 (Scope 2)) not disclosed then if 3203 / Revenues >10.000 or <100: Check Data, previous year	30	if C90=1 AND C1003205="0" AND ((C1000010<>"") AND (C1032031="") AND (C1032032="")) then if ((C1003203/C1000010)>10000 OR (C1003203/C1000010)<100) then

Test	Description	Quality Level	Formula
			"Check Data" else (C1003203/C1000010) endif else (C1000010<>"") AND (C1032031<>"0") AND (C1032032<>"0") endif
139	Advice Controls: CO2 Emissions: If 3205 ="Scope 1+2 (by default)" then 32033 = "Empty", previous year	30	if C90=1 then if C1003205="0" then C1032033="" else 1 endif else 1 endif
140	ADVICE CONTROL (CO2 EMISSIONS): IF SCOPE OF EMISSION (C3205) IMPLIES OPTION 0 OR 2 THEN REPORTING BASE (C3206) CANNOT BE EMPTY, previous year	30	if C90=1 then if (C1003205=0 OR C1003205=2) then C1003206 <>"" else 1 endif else 1 endif
141	ADVICE CONTROL (CO2 EMISSIONS): IF TYPE OF EMISSION (C3204) IS NOT EMPTY, THEN SCOPE OF EMISSION (C3205) SHOULD NOT BE EMPTY, previous year	30	if C90=1 then if C1003204<>"" then C1003205 <>"" else 1 endif else 1 endif
142	Turn Over eligible KPI should be below or equal to 100%, current year	30	if C90=1 then if C3212<=100 then "Review TurnOver KPI, present year. it should be <= 100%" else "OK" endif else 1 endif
143	Turn Over eligible KPI should be below or equal to 100%, previous year	30	if C90=1 then if C1003212<=100 then "Review TurnOver KPI, previous year. It should be <= 100%" else "OK" endif else 1 endif
144	Turn Over eligible KPI evolution interannual spread should be <= 20%, current year	30	if C90=1 then if abs(C3212-C1003212)*100>20 then "Turn Over KPI evolution interannual spread should be <= 20%" else "OK" endif else 1 endif
145	Capex eligible KPI should be below or equal to 100%, present year	30	if C90=1 then if C3213<=100 then "Review Capex KPI, present year. It should be <= 100%" else "OK" endif else "" endif
146	Capex eligible KPI should be below or equal to 100%, previous year	30	if C90=1 then if C1003213<=100 then "Review Capex KPI, previous year. It should be <= 100%" else "OK" endif else "" endif
147	Capital Expenditure eligible KPI evolution interannual spread should be <= 20%, current year	30	if C90=1 then if abs(C3213-C1003213)*100>20 then "Capex KPI evolution interannual spread should be <= 20%" else "OK" endif else 1 endif
148	Opex eligible KPI should be below or equal to 100%, present year	30	if C90=1 then if C3214<=100 then "Review Opex KPI, present year. It should be <= 100%" else "OK" endif else "" endif
149	Opex eligible KPI should be below or equal to 100%, previous year	30	if C90=1 then if C1003214<=100 then "Review Opex KPI, previous year. It should be <= 100%" else "OK" endif else "" endif

Test	Description	Quality Level	Formula
150	Operational Expenditure eligible KPI evolution interannual spread should be <= 20%, current year	30	if C90=1 then if abs(C3214-C1003214)*100>20 then "Operational KPI evolution interannual spread should be <= 20%" else "OK" endif else 1 endif
151	If G017 = "Listed" Then G0174 = "IFRS"	30	if C9017 =1 then C90174=1 else "it should be IFRS" endif
152	Double Sector Listed/Non-listed and/or Doble Country Listed/Non-listed -> Double Global Listed/Non-listed	30	if C905 =3 OR C906=3 then C904=3 else if C905=4 OR C906=4 then C904=4 else "ERROR" endif endif
153	Turn Over aligned KPI should be below or equal to 100%, current year	30	if C3216<=100 then "Review % TurnOver aligned KPI, present year. it should be <= 100%" else "OK" endif
154	Turn Over aligned KPI should be below or equal to 100%, previous year	30	if C1003216<=100 then "% Review TurnOver aligned KPI, previous year. It should be <= 100%" else "OK" endif
155	Capex aligned KPI should be below or equal to 100%, present year	30	if C3217<=100 then "Review % Capex aligned KPI, present year. It should be <= 100%" else "OK" endif
156	Capex aligned KPI should be below or equal to 100%, previous year	30	if C1003217<=100 then "% Capex aligned KPI, previous year. It should be <= 100%" else "OK" endif
157	Opex aligned KPI should be below or equal to 100%, present year	30	if C3218<=100 then "Review % Opex aligned KPI, present year. It should be <= 100%" else "OK" endif
158	Opex aligned KPI should be below or equal to 100%, previous year	30	if C1003218<=100 then "Review % Opex aligned, previous year. It should be <= 100%" else "OK" endif
159	Advice Controls: % Renewable energy consumption, present year	30	0<=C3215<=100
160	Advice Controls: % Renewable energy consumption, previous year	30	0<=C1003215<=100
161	Advice Control: % emission allowances interannual change should be <= 20%	30	if abs(C3219-C1003219)/C1003219*100>20 then "Emission allowances interannual change should be <= 20%" else "OK" endif
162	Advice Control: % provisions for emission allowances interannual change should be <= 20%	30	if abs(C3220-C1003220)/C1003220*100>20 then "Provisions for emission allowances interannual change should be <= 20%" else "OK" endif

ANNEX 6. PROCEDURE FOR CREATION OF THE FINAL FILE OF ERICA DATABASE

Necessary steps for the creation of the final file of the database are stated below:

1. All ERICA member countries must follow a check list before the creation of the ERICA Dataset in order to assure a minimum quality of the data. For their own national historical dataset, the following must be reviewed:
 - ERICA ID Number (G029): Make sure that all new real cases are assigned a new ERICA ID Number (not an existing one). (Guidance: compare ERICA ID with previous years).
 - Make sure that ERICA ID number for already existing groups is maintained.
 - Listed/Non-Listed (G017): Make sure all real cases are Listed in accordance with the definition of listed (listed with shares on a European stock market).
 - Number of months (G0061): Make sure this element is not blank.
 - Doubles (Global, Country, Sector). Make sure that it is correctly completed. If a group is a listed double_country it will be a listed double_global as well; if a group is a listed double_sector, it must be a listed double_global as well).
 - G0150 Sector of activity. Make sure that:
 - There are no blanks in any of the real cases.
 - There are no 64, 66, 701 (financial sectors) NACE codes.
 - Be careful with NACE codes starting with zero: 01-09, mainly when import is done automatically. The first zero might be erased during this process. Compare for all the real cases with last year's NACE code.
 - Make sure historical changes in NACE are not an error.
 - G012 Country of the parent entity. Make sure there are no blanks.
 - G006: Year. Make sure Year is properly defined when the accounting period does not end on 31.12 (year cannot be left blank and two data series with the same year and period type is not allowed either).
 - G026 (Opinion given by auditor): if 914 is "YES", make sure G026 is filled in.
 - G021 (Data Previous Period Change). Make sure it is "Original" or "Restated Data"
 - Thousand Euros: Make sure amounts are correctly uploaded in Thousand Euro.
2. **SIC download:** From SIC (System of Integrated Checking), groups that will form ERICA database should be exported as follows:
 - Select Export option:
 - All countries
 - All years: Data include an element ("Year") indicating the year of the reported financial statements and the "Periodtype" which clarifies if the data correspond to current exercise or previous one (1/0 respectively).

- All datasets: ERICA+ and ERICA (both datasets are included in the final database)
- Only Listed groups
- Exclude Financial NACEs (clicked option)
- Format to export in: ERICA Dataset
- Only active codes: the historical elements which do not belong to the current version of the ERICA format are not included in the database.
- SIC will create an Excel file (in xlsb extension) with ERICA database format which includes:
 - the sector (according to ERICA and WGRA classifications) and size classification (based on the NACE code and the turnover of the groups respectively)¹¹ and
 - additional variables included in order to avoid double accounting of some groups that are included in ERICA and have a parent entity which is also part of the ERICA database:
 - “Double_global”: indicates all groups with a parent entity whose consolidated group is included in ERICA as well
 - “double_country” and “double_sector” indicate only the doubles, for which the parent entity is from the same country or sector respectively.

From 2016 onwards, these elements distinguish between “Listed” and “Non-listed”. If a “double” variable has the value “non-listed”, it means that the group belongs to a higher-level group of which the parent is a non-listed company. As the ERICA database only includes listed groups, a “non-listed double” is in fact not a double within ERICA.

3. **Include the list of variables:** in a second sheet.

¹¹ Please, refer to IV. Quality controls and technical specification of data provided for the classification of sector and size

ANNEX 7. ERICA FORMAT 2023 (USED WITH 2022 DATA)¹²

Please, refer to separate document.

¹² The annex contains the 2022 version of the ERICA format, published at <http://www.eccbso.org>.