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**III WORKING GROUP ON IFRS IMPACT AND  
CBSO DATABASES**

**Document n° 7**

**ERICA 2 DATASET**

**European Committee of Central Balance Sheet Data Offices (ECCBSO)**



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## I. THE MAIN FEATURES OF ERICA 2

### I.1. INTRODUCTION AND PURPOSE OF ERICA 2

ERICA 2 is a dataset containing IFRS financial statements data from published annual consolidated financial statements of publicly traded non-financial groups that are available in CBSOs being members of the III WG.

ERICA 2 is based on ERICA 1 which is the origin dataset developed by III WG. ERICA 1 has more variables but includes only data of the 30 largest listed non-financial groups of the member states of the III WG. Two constraints applied with ERICA 1. First, resources are needed to key in the data manually, which has caused problems for some members of the III WG. Second, some members have IFRS data of much more listed companies available in their databases which could be used. However, this data does not include all elements of the reduced format.

For these reasons the idea of ERICA 2 was born. It contains fewer variables but includes a much larger number of listed groups. For a start, ERICA 2 is used only for internal analytical needs within the members of the III WG and with a view to comfort the results stemming from ERICA 1. It can be used for the general analysis of financial statements, e.g. calculating financial ratios on profitability or financial structure. Precisely, document 5 “Use of IFRS real cases: tentative analysis with ERICA 1 and 2 databases”, distributed at the same pace than this document, presents the analysis performed with both databases.

For the present time, France, Germany, Austria and Italy<sup>1</sup> have started to work on the project. In the future, Spain and Portugal who are planning to develop a consolidated accounts database may also join the project.

### I.2. CONTENT OF ERICA 2

*Countries participating in the project:*

- Austria, France, Germany (with existing IFRS databases) and Italy (in progress).
- Spain and Portugal might join with more companies in the medium term as there are plans in these CBSOs to develop a consolidated accounts database.
- Other members of the III WG join ERICA 2 with the respective ERICA 1 real cases (30 companies per country if available).

*Kind of data included:*

- Data from annual IFRS consolidated financial statements.
- ERICA 2 includes items from the balance sheet, the income statement, the cash flow statement as well as some qualitative characteristics of the underlying companies.
- The data of ERICA 2 are publicly available (through register or company website) but structured in a way to calculate easily statistics from the data.

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<sup>1</sup> At the date of issuing of this document Italy has not updated the information referred to 2008.

### *Companies included in ERICA 2:*

Non financial companies being publicly traded on an European regulated market according to the EU IFRS Directive

- listed with shares or
- issuing corporate bonds,

### *Items in ERICA 2:*

- Common items in the databases of Austria, France, Germany and Italy (with existing IFRS database).
- Additionally, items that are analyzed by the III WG using the ERICA 1 database: some of them are not available in national databases.
- The items in ERICA 2 are described in Chapter III of this document and might change over time.
- Around 180 different elements according to the last updated list.
- Differences in the content of individual items (depending on the origin of the data) might apply. These are elaborated in Chapter IV.

### *Years covered in ERICA 2:*

Data in ERICA 2 starts with the year 2005. However, the coverage varies in the different years.

## **I.3. REPRESENTATIVENESS**

Representativeness can not be assumed for the Austrian, French, German and Italian data. Further details on coverage are elaborated in Chapter II presenting national databases.

If total figures over different countries are calculated, no representativeness should be assumed for the European Union or for the Euro area.

**ERICA 2: Situation at June 2010 (€ billion)**

		2006				2007				2008			
		Numb.	Rev.	Total assets	Total Equity	Numb.	Rev.	Total assets	Total Equity	Numb.	Rev.	Total assets	Total Equity
Banque de France db	France	512	1357	1928	621	513	1450	2062	681	492	1498	2134	674
Bundesbank db	Germany	239	1051	1541	400	221	1064	1505	412	254	1239	1832	451
OeNB db	Austria	66	80	113	49	69	89	144	63	56	96	119	43
	Belgium					4	23	16	6	4	23	17	7
	France					30	878	1244	403	30	962	1396	439
	Germany					2	110	146	32	2	115	169	38
	Italy					29	318	526	160	29	367	554	165
	Portugal					29	56	95	25	29	66	103	24
ERICA1 2008	Spain					30	286	600	164	30	320	617	157

#### **I.4. TECHNICAL ASPECTS**

The merged dataset is available as a SAS table and/or as a text file based on the SAS table.

On a second step, when the framework of ERICA 2 is more precisely defined, one could enter into a trial period to verify between interested parties to what extent a software application – namely user friendly, able to charge text files, transfer data in Excel file and export them in a SAS environment - could be used in common, for various purposes including statistical functions.

#### **I.5. DISTRIBUTION OF ERICA 2 DATA**

For the beginning, the distribution of ERICA 2 shall only be within the members of the III WG of the ECCBSO. SAS files (or text files based on SAS tables) between CBSO members of the III WG will be exchanged on a bilateral basis which include IFRS consolidated accounts data of existing databases. Thus ERICA 2 should be seen as a dataset for the beginning.

#### **I.6. UPDATE PROCEDURE OF THE DATASET**

- The procedure to establish the ERICA 2 data should be as simple as possible.
- ERICA 2 dataset is created once a year for the beginning.
- Participating members provide their data in a SAS table and/or as a text file with column names based on the Excel file "ERICA 2\_elements\_date.xls".
- One member merges the data and sends the dataset to the III WG members.
- A SAS table is created directly from ERICA 1 MS Access files in order to integrate data from this data source (to include data from those members of the III WG that can only provide data to ERICA 1).

## II. BRIEF PRESENTATION OF NATIONAL DATABASES

The project for the creation of ERICA 2 is based on consolidated accounts existing databases.

A brief presentation of these databases is given below.

### II.1. BANQUE DE FRANCE DATABASE

At the beginning of the nineties, Banque de France set up a database on consolidated accounts. Due to the proliferation of group structures in the productive sectors the number of groups registered in this database has dramatically increased from 2.700 in 1997 to 4.000 in 2008. Some of these groups apply IFRS for their financial accounts since 2005 (listed groups and other ones on an optional basis).

The table below shows the number of groups in the main sectors of activity, with total net turnover, total equity and total assets. In so far as an entity is a subsidiary consolidated by its parent company, this subsidiary company is excluded from the global data (all consolidated accounts). On the contrary, regarding listed companies, subsidiaries are part of the data.

IFRS Consolidated accounts 2008  
Sectorial Breakdown – Situation at June 2010

	<b>Number</b>	<b>Net turnover (€ billion)</b>	<b>Equity (€ billion )</b>	<b>Total assets (€ billion )</b>
	<i>listed groups</i>	<i>listed groups - IFRS</i>	<i>listed groups - IFRS</i>	<i>listed groups - IFRS</i>
Manufacturing, Energy and Mining	212	878	416	1 290
Construction	12	94	24	123
Trade, Transports and accomodation	95	367	101	344
Information and communication	93	175	105	291
Real estate activities	60	18	49	121
Service activities	52	31	14	46
Other	33	26	20	63
<b>Total</b>	<b>557</b>	<b>1 588</b>	<b>729</b>	<b>2 279</b>
<b>All consolidated accounts (IFRS and National GAAP)</b>	<b>4 142</b>	<b>2 114</b>	<b>817</b>	<b>2 853</b>

## II.2. DEUTSCHE BUNDESBANK DATABASE

In 2006 Deutsche Bundesbank started to record IFRS financial statements into a separate database with the help of a special reporting scheme. The special reporting scheme – primarily asking for balance sheet and income statement information - was based on the reduced format of the III WG of the ECCBSO at that time but extended to items that are usually found in German IFRS balance sheets and income statements.

Data entry depends whether the company is part of the credit worth assessment of Deutsche Bundesbank, thus not all large German groups are necessarily included. In so far as an entity is a subsidiary consolidated by its parent company, this subsidiary company is **part of the database**.

## II.3. CERVED GROUP / CENTRALE DEI BILANCI DATABASE

Cerved Group / Centrale dei Bilanci started to collect consolidated financial statement since 1989; the database was updated twice: in 1994 as a consequence of the changing of the Civil Code (application of VII Directive) and in 2005 with the new rules of IAS/IFRS.

Currently two databases exist in Centrale dei Bilanci:

1. **Reduced format:** includes all the consolidated available in Italy (around 3.800) since 1994. The information available is reduced: balance sheet, income statement, employment. No information deriving from the annexes. For the moment the IFRS financial statements are not included in the database, in reason of the absence of a standard format.
2. **Complete format:** includes only the main Italian groups (around 1.000); the information stored is: balance sheet, income statement, cash flow, employment, information from the annexes. The consolidated IFRS compliant are included in this database.

The situation of IFRS consolidated is the following:

	2005	2006	2007	2008	2009 *
Listed groups	202	224	243	245	162
Unlisted groups	147	273	332	381	100
<b>TOTAL GROUPS</b>	<b>349</b>	<b>497</b>	<b>575</b>	<b>626</b>	<b>262</b>
<i>of which: financial companies</i>	21	53	59	69	14

\* Provisional figures

#### **II.4. OESTERREICHISCHE NATIONALBANK DATABASE**

Oesterreichische Nationalbank recently (April 2009) started to build up a database of IFRS consolidated Austrian groups. The main focus was to have all listed non-financial companies in the database (which are available from the stock exchange homepage) but also not listed groups are included if the respective statement is available from other sources (e.g. voluntarily submitted consolidated statements directly from the companies to OeNB). The share of the non-listed companies of the total database is only 8% (in numbers of companies).

In order to have an immediate start of the IFRS database project OeNB used in cooperation and assistance of Deutsche Bundesbank the Bundesbank reporting scheme as the German and Austrian requirements are very similar.

### III. SELECTED ITEMS

With a view to keep it manageable easily, we have deemed preferable to have a full accordance with the reduced format used in ERICA 1, for all headings in first and second level. Therefore, ERICA 2 is a complete format in terms of accountability, which allows controls and the improvement of data quality.

In general ERICA 2 in its latest revised version (August 2010) has proved as a common format that fits quite well with the national databases of Austria, France, Germany and Italy. Out of the around 180 elements of ERICA 2

- 80% can be filled by the Austrian and German database
- 88% can be filled by the French database and
- 79% can be filled by the Italian database

The total list of selected items is disclosed in the Annex 1.

#### IV. COMPARABILITY ANALYSIS

The comparability among Austria, France and Germany (Italian data has not been included so far) turned out satisfactory as the clear majority of elements are available and also interpreted in more or less the same way in the different national databases. Nevertheless there is also a number of elements which are not available in the same manner in all databases thus in these cases comparability lacks. These elements are described in the element list in column “Comparability” and “Comment”.

To summarize:

- 60% of elements are fully comparable among the countries
- 40% of elements are only limited or not comparable
  - o 44% are not comparable because of non-availability in one or more national databases
  - o 21% are not fully comparable because the elements are “remaining” / “other”-positions which can have different compositions
  - o 35% are not fully comparable because of the different interpretation / definition in national databases (e.g. financial costs, other financial assets)

**Quantification** of elements which are not available in each database (those 44% mentioned above):

For most of the observed positions which are not available in each database, we do not face a problem for the work with and analyses out of ERICA 2 as the importance of these elements is in almost all cases negligible (mostly below 5% in median even lower).

There are only 3 outliers where there is a higher percentage:

- Service costs: available in FR database (db), it represents 20% of the operating expenses
- Construction in progress: available in AT and DE db, in weighted average 14,7% / 11 %
- Actuarial gains and losses reserves: available in DE db, in weighted average 12,7%

The complete list of the quantification is also given in the element list (Annex).

For the next work with the element list it is planned to analyse also the quantitative impact of those elements which are not fully comparable because of different composition or different interpretation in the national databases. Additionally some specific elements will be analysed more deeply e.g. interest expenses, financial cost as we found here significant divergences (see also Document 5: Use of real cases).

Following table gives overview of those elements which are not (fully) comparable:

**Income statement by function**

CBSO CODE	Name	Comments	Comparability
10_20	1a. Gross profit	No full comparability because of the different definition of revenue and turnover among countries	No
10	1a.1. (Operating) Revenue	AT, DE : no difference between revenue and turnover	No
11	1b. Other operating income, total	Different definition among countries, e.g. for D,AT rental income is included here but not for F (represented under "(operating) revenue"); D, AT also includes the gain on derecognition of non-financial assets here	No
219	of which 2.5. ( - ) Miscellaneous other operating expenses [by function]	Composition of this element can differ among countries	No
15	3. Gain (loss) in changes in fair value of non-current assets	not available in each country (AT, DE)	No
146	5. Gain (loss) on financial instruments designated as hedges (a)	DE, AT and FR: item relates to cash flow hedges	No
141	6. Gain (loss) on derecognition of non-financial assets, total	Currently not available in AT, DE (included in other operating income or other operating expenses)	No
148	7. Gain (loss) on derecognition of financial assets at amortized cost	not available in AT, DE (is included in Finance costs or Financial income); also not comparable with real cases from ERICA 1 as there it is included under "other non-operating income (expense)"	No
147	8. Gain (loss) on reclassification of financial assets	not available in each country	No
242	9. ( - ) Finance costs [for non-financial activities]	Composition of this element can differ among countries e.g. for AT, D depreciation of financial assets is included here, also loss from related parties other than equity-accounted; for France, gain (loss) from related parties other than equity-accounted is included under Financial income; Besides, in some French groups Finance costs are net of interest received and dividends.	No
142	10. Financial income from financial assets, net	Composition of this element can differ among countries e.g. for AT, D revaluation of financial assets is included here, also gain from related parties other than equity-accounted; for France, gain (loss) from related parties other than equity-accounted is included here; Besides, in some French groups interest received and dividends are not given here as they are net with costs	No
145	11. Fair value gains (losses) from financial instruments	not available in AT, DE	No
950	12. Exchange differences recognised in profit or loss	Currently not available in AT, DE (included in finance costs or financial income) and neither FR (included in other non operating income)	No
144	14. Gain arisen from a bargain purchase (negative goodwill)	Not available in AT, DE, FR and I. Element has been kept because of the real cases from ERICA 1	No
169_269	15. Other non-operating income (expense)	Composition of this element can differ among countries (see remarks in above elements)	No

**Income statement by nature**

<b>CBSO CODE</b>	<b>Name</b>	<b>Comments</b>	<b>Comparability</b>
10_13	1. Operating revenue	No full comparability because of different definition of 1.2. Other operating income and of Revenue / turnover	<b>No</b>
10	1.1. Revenue	AT, DE: no difference between revenue and turnover	<b>No</b>
11	1.2. Other operating income, total	Different definition among countries, e.g. for D,AT rental income is included here but not for F (represented under "revenue"); D, AT also includes the gain on derecognition of non-financial assets here	<b>No</b>
227	of which 2.8. ( - ) Service costs	Not available for AT, D	<b>No</b>
228	of which 2.9. ( - ) Other taxes different than income tax	Not available for AT, D	<b>No</b>
230	of which 2.10. ( - ) Net additions to provisions	Not available for AT, D	<b>No</b>
239	of which 2.11. ( - ) Other operating expenses	Composition of this element can differ among countries	<b>No</b>
15	3. Gain (loss) in changes in fair value of non-current assets	Not available for AT, D	<b>No</b>
141	6. Gain (loss) on derecognition of non-financial assets, total	Currently not available in AT, DE (included in other operating income or other operating expenses)	<b>No</b>
148	7. Gain (loss) on derecognition of financial assets at amortized cost	not available in AT, DE (is included in Finance costs or Financial income); also not comparable with real cases from ERICA 1 as there it is included under "other non-operating income (expense)"	<b>No</b>
147	8. Gain (loss) on reclassification of financial assets	not available in each country	<b>No</b>
242	9. ( - ) Finance costs [for non financial activities]	Composition of this element can differ among countries e.g. for AT, D depreciation of financial assets is included here, also loss from related parties other than equity-accounted; for France, gain (loss) from related parties other than equity-accounted is included under financial income; Besides, in some French groups Finance costs are net of interest received and dividends.	<b>No</b>
142	10. Financial income from financial assets, net	Composition of this element can differ among countries e.g. for AT, D revaluation of financial assets is included here, also gain from related parties other than equity-accounted; for France, gain (loss) from related parties other than equity-accounted is included here; Besides, in some French groups interest received and dividends are not given here as they are net with costs	<b>No</b>
145	11. Fair value gains (losses) from financial instruments	not available in AT, DE	<b>No</b>
950	12. Exchange differences recognised in profit or loss	Currently not available in AT, DE (included in finance costs or financial income) and neither FR (included in other non operating income)	<b>No</b>
144	14. Gain arisen from a bargain purchase (negative goodwill)	Not available in AT, DE, FR and I. Element has been kept because of the real cases from ERICA 1	<b>No</b>
169_269	15. Other non-operating income (expense)	Composition of this element can differ among countries (see remarks in above elements)	<b>No</b>

**Assets**

<b>CBSO CODE</b>	<b>Name</b>	<b>Comments</b>	<b>Comparability</b>
309	<i>of which 1.3. Remaining property, plant and equipment, net</i>	Composition of this element can differ among countries	<b>No</b>
303	<i>of which 1.4. Construction in progress, net</i>	Not available in France	<b>No</b>
322	<i>of which 3.3. Software, net</i>	Not available in AT, DE (included in Patents, trade marks and other rights)	<b>No</b>
323	<i>of which 3.4. Patents, trade marks and other rights, net</i>	Composition of this element can differ among countries (e.g. Software)	<b>No</b>
328	<i>of which 3.5. Remaining intangible assets</i>	Composition of this element can differ among countries	<b>No</b>
36	7. Other financial assets, non-current	includes also hedging assets, non current, which are not available in France (all hedging assets are considered as current)	<b>No</b>
39	8. Remaining assets, non-current	Composition of this element can differ among countries	<b>No</b>
43	11. Other financial assets, current	includes also hedging assets, current; in France also the non-current portion of hedging assets is included here	<b>No</b>
45	12. Current tax receivables (only income tax)	not available in France (included in "remaining assets, current") and Italy	<b>No</b>
491	16. Remaining assets, current	Composition of this element can differ among countries; e.g. in France current tax receivables are included	<b>No</b>

**Liabilities and Equity**

CBSO CODE	Name	Comments	Comparability
527	<i>of which 3.1. Legal and statutory reserves</i>	Not every element is available in all countries; besides these elements are not filled in correctly in financial reports of French groups : homogeneity of the data is questionable.	<b>No</b>
521	<i>of which 3.2. Translation reserves</i>		<b>No</b>
522	<i>of which 3.3. Revaluation reserves</i>		<b>No</b>
523	<i>of which 3.4. Hedging reserves</i>		<b>No</b>
524	<i>of which 3.5. Available for sale reserves</i>		<b>No</b>
525	<i>of which 3.6. Share-based payments reserves</i>		<b>No</b>
526	<i>of which 3.7. Actuarial gains and losses reserves</i>		<b>No</b>
528	<i>of which 3.8. Remaining reserves</i>		<b>No</b>
602	<i>of which 6.4. Convertible borrowings, non-current</i>	<i>not available in AT, DE</i>	<b>No</b>
609_61	<i>of which 6.6. Remaining borrowings, non-current</i>	Composition of this element can differ among countries	<b>No</b>
62	7. Deferred income, non-current	not available in France (all deferred income is considered as current)	<b>No</b>
620	<i>of which, government grants, non-current (classified as deferred income)</i>	not available in France (all deferred income is considered as current)	<b>No</b>
65_69	11. Remaining liabilities, non-current	includes also hedging liabilities, non current, which are not available in France (all hedging liabilities are considered as current)	<b>No</b>
712	<i>of which 13.4. Convertible borrowings, current</i>	<i>not available in each country</i>	<b>No</b>
719_72	<i>of which 13.6. Remaining borrowings, current</i>	Composition of this element can differ among countries	<b>No</b>
73	14. Deferred income, current	France: also non-current portion of deferred income is included here	<b>No</b>
730	<i>of which, government grants, current (classified as deferred income)</i>	France: also non-current portion of deferred income is included here	<b>No</b>
77	17. Current tax payables (only income tax)	not available in France (included in "remaining liabilities, current")	<b>No</b>
790	19. Remaining liabilities, current	includes also hedging liabilities, current; in France also the non-current portion of hedging assets is included here; besides, in France current tax payables are included here.	<b>No</b>

## **V. SWOT ANALYSIS OF ERICA 2**

### **V.1. STRENGTHS**

- ERICA 2 includes a much larger number of publicly traded groups compared to ERICA 1 database.
- The qualitative characteristics of ERICA 2 might be higher than the datasets of comparable private data providers.
- The merged data can be analyzed easily by all the members of the III WG.

### **V.2. WEAKNESSES**

- Composition of companies across countries might not be homogenous (e.g. listed groups currently in three countries, versus only 30 real cases for other countries).
- If the data is used for macroeconomic analysis, the weaknesses of consolidated data apply, in particular:
  - A possible high share of business abroad, raising doubts on the interpretation of figures for a country (this weakness is less relevant for total figures trying to calculate a European proxy);
  - Instability of the consolidated group of a large company leading to non-comparability between different periods;
  - Difficulties in sector classification if a group has different businesses.
- Compared to the ERICA 1 database, ERICA 2 contains fewer variables (this affects currently only the analysis on fair value and on alternatives in IFRS).
- For some specific items the content definition can differ to some extent (see section above).

### **V.3. OPPORTUNITY**

- As ERICA 2 is a rather simple dataset, it could be merged with other datasets available in a CBSO.

### **V.4. THREATS (AND ALTERNATIVES/COMPETITORS)**

- ERICA 2 is a simple dataset. The costs in setting up ERICA 2 are thus small. However, the costs of the maintenance in case of the creation of a real database are not yet known.
- Data from private data sources should in general provide for the same data as ERICA 2 but enabling a better country coverage. It would be interesting to compare qualitative characteristics between data from such private data sources and ERICA 2.

**ANNEX 1: ERICA 2 SELECTED ELEMENTS – 10 AUGUST 2010**

General information											
CBSO CODE	Name	text/ numerical	Code Banque de France	Code Deutsche Bundesbank and Oesterreichische Nationalbank	Code Centrale dei Bilanci/Cerved	ERICA1 (reduced format 2008)	Comments	Comparability	Quantification AT (data year 2008)	Quantification DE (data year 2008)	Quantification FR (data year 2008)
012	8. Country of incorporation	text	"FRANCE"	"GERMANY"/"AUSTRIA"	"ITALY"	reportingBank	Spanish ERICA1 country names are haarmorized ("Spain" instead of "SPAIN" in some cases)				
source	Source of data	text	"Banque de France db"	"Bundesbank db"/"OeNB db"	"Cerved db"	Erica1 2008	db=database, element will be useful for analysis				
002	2.1. National identification code	text	GD1	NA	CODFISC	nationalID					
029	2.2. ERICA 1 identification code	text	determined automatically	determined automatically	determined automatically	instanceID					
030	2.3. EGR identification code	text	NA	NA	NA	NA					
001	1. Name of reporting entity	text	GDENOM	uname	DENOMSTA	entityName					
007	5. Presentation currency (ISO code 4217)	text	EUR	EUR	EUR	unit					
008	6. Unit	text	"Thousands"	"Thousands"	"Thousands"	'Thousands' automatically adjusted from units to thousands					
004	4.1. Yearly or interim financial statements	text	"Yearly"	"Yearly"	"Yearly"	financialStatementType					
003	3. Nature of financial statements (consolidated or individual)	text	"Consolidated"	"Consolidated"	"Consolidated"	"Consolidated"					
Income	Format of income statement (by nature or by function)	text	"Nature" or "Function"	pos00014	SCHEMARIL	determined automatically					
006	4.3. Date of the end of the reporting period (yyyymm)	numeric	GD4	bilmon & biljahr	DATAFIL	enddate					
year	Year of the report	numeric	determined automatically	determined automatically	determined automatically	determined automatically					
PeriodeType	Type of period data	numeric	1 = Original data of the reporting year	bbiljahr 1 = Original data of the reporting year, 0 = Previous year figures	1 = Original data of the reporting year	determined automatically					
0150	10.1. Sector classification of the reporting entity (two digits NACE 2.0 code)	text	GD33	pos00007 (transposed from 5 digit NACE 1.1)	ATECO07 (6 digit)	NACE_Rev2					
027	17. Number of employees average over period	numeric	G10AVV	NA	DIPMEDIINT+DIPMEDIPRO	027					
028	17. Number of employees at end of period	numeric	G10AY	pos00012	DIPTOTINT+DIPTOTPRO	028					
080	18.1. Cost of the inventories	text	NA	NA	SCVAL: matprime, semilav, prodotti, lavori	080					
081	18.2. Method of presentation of cash-flow statement	text	"Indirect"	"Indirect"	NA	081					
082	18.3. Subsequent measurement of property, plant and equipment	text	NA	NA	YES	082					
087	18.8. Subsequent measurement of intangible assets	text	NA	NA	YES	087					
088	18.9. Subsequent measurement of investment property	text	NA	NA	YES	088					
019	12.1.1. Name of parent entity	text	determined automatically	NA	NA	NA					
0190	12.1.2. National identification code of the parent entity	text	GSURGD1	NA	YES	NA					
0191	12.1.3. ERICA 1 identification code of the parent entity	text	determined automatically	NA	NA	NA					
0192	12.1.4. EGR identification code of the parent entity	text	NA	NA	NA	NA					
020	12.2.1. Name of the ultimate parent entity of the group	text	NA	NA	NA	NA					
0200	12.2.2. National identification code of the ultimate parent entity of the group	text	NA	NA	NA	NA					
0201	12.2.3. ERICA 1 identification code of the ultimate parent entity of the group	text	NA	NA	NA	NA					
0202	12.2.4. EGR identification code of the ultimate parent entity of the group	text	NA	NA	NA	NA					

Income statement by function											
CBSO CODE	Name	text/ numerical	Code Banque de France	Code Deutsche Bundesbank and Oesterreichische Nationalbank	Code Centrale dei Bilanci	ERICA1	Comments	Comparability	Quantification AT (data year 2008)	Quantification DE (data year 2008)	Quantification FR (data year 2008)
10_20	1a. Gross profit	numeric	G19SA+G19SC-G19SG- G19SE -G19SBN	ipu3	12.1-12.3-12.5-12.14	10_20	No full comparability because of the different definition of revenue and turnover among countries	Ilo			
10	1a.1. (Operating) Revenue	numeric	G19SA+G19SC-G19SG- G19SE	ipu1	12.1	10	AT, DE : no difference between revenue and turnover	Ilo			
100	<i>of which, turnover</i>	numeric	G19SA	ipu1	PC730	100		Yes			
20	1.a.2. (-) Cost of sales	numeric	G19SBN	ipu2	12.3+12.5+12.14	20		Yes			
11	1b. Other operating income, total	numeric	G19SE+G19SZ+G19SG+G1 9SAD	ipu4	NA	11	Different definition among countries, e.g. for D,AT rental income is included here but not for F (represented under "(operating) revenue"); D, AT also includes the gain on derecognition of non- financial assets here	Ilo			
21	2. (-) Operating expenses	numeric	G19SBO+G19SCN+G19SBP +G19SAI+G19SAH	ipu5	12.7+12.8+12.9+12.10	21		Yes			
210	of which 2.1. (-) Marketing and distribution costs	numeric	G19SBO	ipu5_1	926	210		Yes			
211	of which 2.2. (-) Research and development [by function]	numeric	G19SCN	ipu5_2	928	211		Yes			
212	of which 2.3. (-) Administrative expenses	numeric	G19SBP	ipu5_3	924	212		Yes			
213	of which 2.4. (-) Restructuring costs	numeric	G19SAH	ipu5_4	NA	213		Yes			
219	of which 2.5. (-) Miscellaneous other operating expenses [by function]	numeric	G19SAI	ipu5_5+ipu5_6	12.7+12.8+12.9+12.10- 926-928-924 1200+1209+1200+1270 +1271+1272-968-964- 1273 (for each category only if the amount is fair	219	Composition of this element can differ among countries	Ilo			
15	3. Gain (loss) in changes in fair value of non- current assets	numeric	G19SAN	NA		15	not available in each country (AT, DE)	Ilo			(% of revenue); weighted average: 0,0% ; median: 0,0%
10_22	4. Profit (loss) from continuing operations before tax, finance and other related costs	numeric	G19SA+G19SC - G19SBN+G19SZ+G19SAI+G 19SAH+G19SAN	ipu6	12.15	10_22		Yes			
146	5. Gain (loss) on financial instruments designated as hedges (a)	numeric	G19SBC+G19SAW	ipu7	PC1178	146	DE, AT and FR: item relates to cash flow hedges	Ilo			
141	6. Gain (loss) on derecognition of non-financial assets, total	numeric	G19SAG	NA	NA	141	Currently not available in AT, DE (included in other operating income or other operating expenses)	Ilo			(% of revenue); weighted average: 0,1% ; median: 0,0%
148	7. Gain (loss) on derecognition of financial assets at amortized cost	numeric	G19SAY	NA	NA	148	not available in AT, DE (is included in Finance costs or Financial income); also not comparable with real cases from ERICA 1 as there it is included under "other non-operating income (expense)"	Ilo			(% of revenue); weighted average: 0,4% ; median: 0,0%
147	8. Gain (loss) on reclassification of financial assets	numeric	NA	NA	NA	147	not available in each country	Ilo			
242	9. (-) Finance costs [for non-financial activities]	numeric	G19SAS+G19SAU+G19SAV +G19SAW+G19SAK	ipu8	12.20	242	Composition of this element can differ among countries e.g. for AT, D depreciation of financial assets is included here, also loss from related parties other than equity-accounted; for France, gain (loss) from related parties other than equity- accounted is included under Financial income; Besides, in some French groups Finance costs are net of interest received and dividends.	Ilo			
2420	<i>of which, (-) interest expense</i>	numeric	G19SAT	ipu8_0_1	PC(1202+1203+1205+ 1207+1208+1209+1210 +1211+1212+1213+121 4)	2420		Yes			

<b>Income statement by function</b>											
CBSO CODE	Name	text/ numerical	Code Banque de France	Code Deutsche Bundesbank and Oesterreichische Nationalbank	Code Centrale dei Bilanci	ERICA1	Comments	Comparability	Quantification AT (data year 2008)	Quantification DE (data year 2008)	Quantification FR (data year 2008)
142	10. Financial income from financial assets, net	numeric	G19SAX-G19SBA-G19SBC-G19SBB+G19SAU+G19SAV+G19SAK-G19SAY-G19SCI	ipu9	12.16-1086	142	Composition of this element can differ among countries e.g. for AT, D revaluation of financial assets is included here, also gain from related parties other than equity-accounted, for France, gain (loss) from related parties other than equity-accounted is included here; Besides, in some French groups interest received and dividends are not given here as they are net with costs	No			
1420	of which, interest earned on loans and deposits	numeric	G19SAU	ipu9_0_1	PC(1116+1117+1118+1119+1120+1121+1122+1123+1124+1125+1157+1158+1159+1163+1164+1165+1166+1167+1168)	1420		Yes			
145	11. Fair value gains (losses) from financial instruments	numeric	G19SBB	NA	PC(1263+1264-1296)	145	not available in AT, DE	No			(% of revenue); weighted average: 0,0% ; median: -0,1%
950	12. Exchange differences recognised in profit or loss		NA	NA	NA	950	Currently not available in AT, DE (included in finance costs or financial income) and neither FR (included in other non operating income)	No			
143	13. Share of profit (loss) from equity-accounted investments	numeric	G19SBH	ipu10-ipu11	1086	143		Yes			
144	14. Gain arisen from a bargain purchase (negative goodwill)		NA	NA	NA	144	Not available in AT, DE, FR and I. Element has been kept because of the real cases from ERICA 1	No			
169_269	15. Other non-operating income (expense)	numeric	G19SAF+G19SAH+G19SAI-G19SAN-G19SAG+G19SBA+G19SBG+G19SCI	ipu12-ipu13	12.12+12.13-12.14+12.22+12.23+12.24-(-1390+1391-1392-1393-1394-1395)+12.29+12.30+12.31	169_269	Composition of this element can differ among countries (see remarks in above elements)	No			
10_26	16. Profit (loss) before tax	numeric	G19SBL+G19SBM+G19SBE-G19SBJ	ipu14	12.25-(-1390+1391-1392-1393-1394-1395)+12.29+12.30+12.31	10_26		Yes			
27	17. (-) Income tax expense (income)	numeric	G19SBE	ipu15	12.26+12.27	27		Yes			
10_27	18. Profit (loss) after tax from continuing operations (before minority interest)	numeric	G19SBL+G19SBM-G19SBJ	ipu16	12.26-(-1390+1391-1392-1393-1394-1395)+12.29+12.30+12.31	10_27		Yes			
18	19. Profit (loss) from discontinued operations, net of tax	numeric	G19SBJ	ipu17	-1390+1391-1392-1393-1394-1395	18		Yes			
10_28	20. Profit (loss) (before minority interest)	numeric	G19SBL+G19SBM	ipu18	12.32	10_28		Yes			
29	21. (-) Profit (loss) attributable to minority interest	numeric	G19SBM	ipu19	12.33	29		Yes			
10_29	22. Profit (loss) attributable to owners of parent	numeric	G19SBL	ipu21-ipu20	12.34	10_29		Yes			
222	1. (-) Employee expenses	numeric	G19SBS	ipu_z1	6.10	222		Yes			
223	2. (-) Depreciation and amortisation	numeric	G19SCE	ipu_z2-(ipu_z2_0_1+ipu_z2_0_2)	6.12+6.18	223		Yes			
224	3. (-) Impairment losses (reversals), total, net	numeric	G19SAI-G19SAL-G19SAM	ipu_z2_0_1+ipu_z2_0_2+ipu_z6	PC(964+965+966+968+969-1265-1266-1269-1270)	224		Yes			
2242	of which, (-) Impairment losses from goodwill	numeric	G19SAJ	ipu_z2_0_1	PC(953+966)	2242		Yes			

Income statement by nature											
CBSO CODE	Name	text/ numerical	Code Banque de France	Code Deutsche Bundesbank	Code Centrale dei Bilanci	ERICA1	Comments	Comparability	Quantification AT (data year 2008)	Quantification DE (data year 2008)	Quantification FR (data year 2008)
10_13	1. Operating revenue	numeric	G19SA+G19SC+G19SZ	ipg1+ipg4+ipg2_2+ipg2_1 [if latter positive]	6.1+6.2(if<0)+6.3+6.4+P C(818+820+821+822+8 23+824+825+827+828+ 829+832+834+839+119 3+1328+1389)+6.17	10_13	No full comparability because of different definition of 1.2. Other operating income and of Revenue / turnover	Ilo			
10	1.1. Revenue	numeric	G19SA+G19SC-G19SG- G19SE	ipg1	6.1	10	AT, DE: no difference between revenue and turnover	Ilo			
100	of which, turnover	numeric	G19SA	ipg1	PC730	100		Yes			
11	1.2. Other operating income, total	numeric	G19SZ+G19SG+G19SE	ipg4	NA	11	Different definition among countries, e.g. for D,AT rental income is included here but not for F (represented under "revenue"); D, AT also includes the gain on derecognition of non-financial assets here	Ilo			
22	2. ( - ) Operating expenses	numeric	G19SI+G19SH+G19SJ+G19 SW+G19SY+G19SAI+G19S U+G19SAH+G19SP+G19SV	ipg5-ipg2_1 [if latter negative]	6.6-6.7- 6.2(if<0)+6.8+6.10+6.12 +6.13+6.14+6.18+PC(10 50+1051+1052+1055+1 056+1057+1058+1059+ 1065+908+917)	22		Yes			
220	of which 2.1. ( - ) Raw materials and consumables used (a)	numeric	G19SI	ipg5_1	6.6-6.7	220		Yes			
221	of which 2.2. Decreases in inventories of finished goods and work in progress	numeric	G19SH	-ipg2_1 [if negative]	6.2 (if<0)	221		Yes			
222	of which 2.3. ( - ) Employee expenses	numeric	G19SJ-G19SR	ipg5_2	6.10	222		Yes			
223	of which 2.4. ( - ) Depreciation and amortisation (and write-down)	numeric	G19SW+G19SY	ipg5_3	6.12+6.18	223		Yes			
224	of which 2.5. ( - ) Impairment losses (reversals), total, net	numeric	G19SAI-G19SAL-G19SAM	ipg5_4	PC(964+965+966+968+ 969-1265-1266-1269- 1270)	224		Yes			
2242	of which, ( - ) impairment losses from goodwill	numeric	G19SAJ	ipg5_4_1	PC(953+966)	2242		Yes			
225	of which 2.6. ( - ) Research and development [by nature]	numeric	G19SU	ipg5_5	PC874	225		Yes			
226	of which 2.7. ( - ) Restructuring costs	numeric	G19SR+G19SAH	ipg5_6	NA	226		Italy ?			
227	of which 2.8. ( - ) Service costs	numeric	G19SP	NA	NA	227	Not available for AT, D	Ilo			(of operating expenses); weighted average: 20,2% ; median: 22,2%
228	of which 2.9. ( - ) Other taxes different than income tax	numeric	G19SV	NA	NA	228	Not available for AT, D	Ilo			(of operating expenses); weighted average: 4,5% ; median: 1,9%
230	of which 2.10. ( - ) Net additions to provisions	numeric	G19SAL+G19SAM	NA	NA	230	Not available for AT, D	Ilo			(of operating expenses); weighted average: 0,1% ; median: 0,0%
239	of which 2.11. ( - ) Other operating expenses	numeric	0	ipg5_7	6.8-PC874+6.13+6.14 +1271+1272-968-964- 1273 (for each category only if revenue is fair	239	Composition of this element can differ among countries	Ilo			
15	3. Gain (loss) in changes in fair value of non-current assets	numeric	G19SAN	NA	NA	15	Not available for AT, D	Ilo			(% of revenue); weighted average: -0,5% ; median: 0,0%
10_22	4. Profit (loss) from continuing operations before tax, finance and other related costs	numeric	G19SA+G19SC+G19SZ- G19SI-G19SH-G19SJ- G19SW-G19SY-G19SAI- G19SU-G19SAH-G19SP- G19SV+G19SAN	ipg6	6.19+CBSO15	10_22		Yes			

Income statement by nature											
CBSO CODE	Name	text/ numerical	Code Banque de France	Code Deutsche Bundesbank	Code Centrale dei Bilanci	ERICA1	Comments	Comparability	Quantification AT (data year 2008)	Quantification DE (data year 2008)	Quantification FR (data year 2008)
146	5. Gain (loss) on financial instruments designated as hedges (a)	numeric	G19SBC+G19SAW	ipg7	PC1178	146		Yes			
141	6. Gain (loss) on derecognition of non-financial assets, total		G19SAG	NA	NA	141	Currently not available in AT, DE (included in other operating income or other operating expenses)	No			(% of revenue); weighted average: 0,4% ; median: 0,0%
148	7. Gain (loss) on derecognition of financial assets at amortized cost	numeric	G19SAY	NA	NA	148	not available in AT, DE (is included in Finance costs or Financial Income); also not comparable with real cases from ERICA 1 as there it is included under "other non-operating income (expense)!"	No			(% of revenue); weighted average: 0,1% ; median: 0,0%
147	8. Gain (loss) on reclassification of financial assets	numeric	NA	NA	NA	147	not available in each country	No			
242	9. ( - ) Finance costs (for non financial activities)	numeric	G19SAS+G19SAU+G19SAV +G19SAW+G19SAK	ipg8	6.24	242	Composition of this element can differ among countries e.g. for AT, D depreciation of financial assets is included here, also loss from related parties other than equity-accounted; for France, gain (loss) from related parties other than equity-accounted is included under financial income; Besides, in some French groups Finance costs are net of interest received and dividends.	No			
2420	of which, ( - ) interest expense	numeric	G19SAT	ipg8_0_1	PC(1202+1203+1205+ 1207+1208+1209+1210 +1211+1212+1213+121 4)	2420		Yes			
142	10. Financial income from financial assets, net	numeric	G19SAX-G19SBA-G19SBC- G19SBB+G19SAV+G19SAU +G19SAK-G19SAY-G19SCI	ipg9	6.20-1086	142	Composition of this element can differ among countries e.g. for AT, D revaluation of financial assets is included here, also gain from related parties other than equity-accounted; for France, gain (loss) from related parties other than equity-accounted is included here; Besides, in some French groups interest received and dividends are not given here as they are net with costs	No			
1420	of which, interest earned on loans and deposits	numeric	G19SAU	ipg9_0_1	PC(1116+1117+1118+1 119+1120+1121+1122+ 1123+1124+1125+1157 +1158+1159+1163+116 4+1165+1166+1167+11 68)	1420		Yes			
145	11. Fair value gains (losses) from financial instruments	numeric	G19SBB	NA	PC(1263+1264-1296)	145	not available in AT, DE	No			(% of revenue); weighted average: - 0,5% ; median: - 0,1%
950	12. Exchange differences recognised in profit or loss		NA	NA	NA	950	Currently not available in AT, DE (included in finance costs or financial income) and neither FR (included in other non operating income)	No			
143	13. Share of profit (loss) from equity-accounted investments	numeric	G19SBH	ipg10-ipg11	1086	143		Yes			
144	14. Gain arisen from a bargain purchase (negative goodwill)		NA	NA	NA	144	Not available in AT, DE, FR and I. Element has been kept because of the real cases from ERICA 1	No			
169_269	15. Other non-operating income (expense)	numeric	G19SAF+G19SAH+G19SAL- G19SAG- G19SAN+G19SBA+G19SBG +G19SCI	ipg12-ipg13	6.16+6.17- 6.18+6.26+6.27+6.28-(- 1390+1391-1392-1393- 1394- 1395)+6.33+6.35+6.36 6.29-(-1390+1391-1392- 1393-1394- 1395)+6.33+6.35+6.36	169_269	Composition of this element can differ among countries (see remarks in above elements)	No			
10_26	16. Profit (loss) before tax	numeric	G19SBL+G19SBM+G19SBE- G19SBJ	ipg14	6.30+6.31	10_26		Yes			
27	17. ( - ) Income tax expense (income)	numeric	G19SBE	ipg15	6.36-(-1390+1391-1392- 1393-1394-1395)	27		Yes			
10_27	18. Profit (loss) after tax from continuing operations (before minority interest)	numeric	G19SBL+G19SBM-G19SBJ	ipg16	-1390+1391-1392-1393- 1394-1395	10_27		Yes			
18	19. Profit (loss) from discontinued operations, net of tax	numeric	G19SBJ	ipg17	1394-1395	18		Yes			
10_28	20. Profit (loss) (before minority interest)	numeric	G19SBL+G19SBM	ipg18	6.36	10_28		Yes			
29	21. ( - ) Profit (loss) attributable to minority interest	numeric	G19SBM	ipg19	6.37	29		Yes			
10_29	22. Profit (loss) attributable to equity holders of parent	numeric	G19SBL	ipg21-ipg20	6.38	10_29		Yes			

III WORKING GROUP ON IFRS IMPACT AND CBSO DATABASES – INNSBRUCK 7<sup>TH</sup> – 8<sup>TH</sup> OCTOBER 2010

Assets											
CBSO CODE	Name	text/ numerical	Code Banque de France	Code Deutsche Bundesbank	Code Centrale dei Bilanci	ERICA1	Comments	Comparability	Quantification AT (data year 2008)	Quantification DE (data year 2008)	Quantification FR (data year 2008)
3	I. ASSETS, NON-CURRENT, TOTAL	numeric	GK02399	ipa_0_j	3.10- PC(203+210+214+220 +186+190+201+206+22 7)	3		Yes			
30	1. Property, plant and equipment, net	numeric	G11CH-G11EQ-G11EP	ipa2	3.4-PC46-PC65	30		Yes			
300	of which 1.1. Land and buildings	numeric	G11EN	ipa2_1	42+43+44+45	300		Yes			
301	of which 1.2. Plant and equipment, net	numeric	G11ER	ipa2_2	48	301		Yes			
309	of which 1.3. Remaining property, plant and equipment, net	numeric	G11ET+G11EBB+G11ES	ipa2_3	3.4 (42+43+44+45+48+46+ 65)	309	Composition of this element can differ among countries	No			
303	of which 1.4. Construction in progress, net	numeric	NA	ipa2_4	NA	303	Not available in France	No	(% of property, plant and equipment), weighted average: 14,7% ; median: 4,5%	(% of property, plant and equipment), weighted average: 11,0% ; median: 2,8%	
310	2. Investment property	numeric	G11EQ	ipa4_1	46	310		Yes			
32	3. Intangible assets, net	numeric	GK02395+GK02396	ipa1	3.1	32		Yes			
320	of which 3.1. Goodwill, net	numeric	GK02396	ipa1_1	PC22+PC25	320		Yes			
321	of which 3.2. Development costs, net	numeric	G11EJ	ipa1_2	NA	321		Yes			
322	of which 3.3. Software, net	numeric	G11EI	NA	NA	322	Not available in AT, DE (included in Patents, trade marks and other rights)	No			(% of intangible assets); weighted average: 2,1% ; median: 0,2%
323	of which 3.4. Patents, trade marks and other rights, net	numeric	G11EG+G11CD+G11EK	ipa1_3	18	323	Composition of this element can differ among countries (e.g. Software)	No			
328	of which 3.5. Remaining intangible assets	numeric	G11EBA+G11EL	ipa1_4+ipa1_5+ipa1_6	3.1-(22+25+18)	328	Composition of this element can differ among countries	No			
33_42	4. Biological assets, total	numeric	G11EP	ipa3	PC65	33_42		Yes			
34	5. Investments in related parties	numeric	G11CN	ipa4_2+ipa4_3+ipa4_4	3.6	34		Yes			
35	6. Deferred tax assets	numeric	G11EX	ipa5	129	35		Yes			
36	7. Other financial assets, non-current	numeric	G11CK	ipa4_5+ipa4_6+ipa4_7	3.7-PC(203+210+214+ 220+152+153)	36+37	includes also hedging assets, non current, which are not available in France (all hedging assets are considered as current)	No			
39	8. Remaining assets, non-current	numeric	G11EZ	ipa6	3.8-129	39	Composition of this element can differ among countries	No			
4	II. ASSETS, CURRENT, TOTAL	numeric	GK02403+G11EAR	ipa_0_ii	3.18+PC(203+210+214+ 220 +186+190+201+206+22 7)	4		Yes			
40	9. Non-current assets and disposal groups held for sale	numeric	G11EAR	ipa16	306	40		Yes			
41	10. Inventories	numeric	G11CT	ipa7	3.11-PC180	41		Yes			
43	11. Other financial assets, current	numeric	G11EAL+G11EAK	ipa10+ipa11	3.13+3.15+PC(203+210 +214+ 220-281-282)	43+44	includes also hedging assets, current; in France also the non-current portion of hedging assets is included here	No			
45	12. Current tax receivables (only income tax)		NA	ipa12	NA	45	not available in France (included in "remaining assets, current") and Italy	No	(% of assets, current, total); weighted average: 0,6% ; median 0%	(% of assets, current, total); weighted average: 1,1% ; median: 0,9%	
460	13. Trade receivables, net, total	numeric	G11CZ	ipa8	3.12+PC(201+206+227)	460		Yes			
47	14. Prepayments, current (prepaid expenses, among others)	numeric	G11EAJ	ipa13	300	47		Yes			
48	15. Cash and cash equivalents	numeric	GK02402	ipa14	3.16	48		Yes			
491	16. Remaining assets, current	numeric	G11EAZ+G11DC+G11CY	ipa9+ipa15	3.14-306-300	491	Composition of this element can differ among countries; e.g. in France current tax receivables are included	No			
3_4	ASSETS, TOTAL	numeric	G11DS	ipa_0_bsum	3.19	3_4		Yes			

<b>Liabilities and Equity</b>											
CBSO CODE	Name	text/ numerical	Code Banque de France	Code Deutsche Bundesbank and Oesterreichische Nationalbank	Code Centrale dei Bilanci	ERICA1	Comments	Comparability	Quantification AT (data year 2008)	Quantification DE (data year 2008)	Quantification FR (data year 2008)
50_56	I. EQUITY, TOTAL	numeric	GK02411	ipp_0_j	4.13+4.16	50_56		Yes			
50_55	A. Equity attributable to equity holders of parent	numeric	GK02409	ipp_0_i_a+ipp_0_i_c	4.13	50_55		Yes			
50	1. Share capital	numeric	G18FA-G18FC	ipp1	4.4	50		Yes			
51	2. Share premium	numeric	GK02455	ipp2	4.2	51		Yes			
52	3. Other reserves	numeric	GK02408+G18FBU	ipp4_3+ipp_0_i_c	4.5+4.6+4.7+4.8- 4.3+4.10-387	52		Yes			
527	<i>of which 3.1. Legal and statutory reserves</i>	numeric	NA	NA	NA	527		No			
521	<i>of which 3.2. Translation reserves</i>	numeric	G18FG	ipp4_3_1	375	521		No			
522	<i>of which 3.3. Revaluation reserves</i>	numeric	G18FE	ipp4_3_2	4.5-PC390	522		No			
523	<i>of which 3.4. Hedging reserves</i>	numeric	G18FH	ipp4_3_3	PC384	523		No			
524	<i>of which 3.5. Available for sale reserves</i>	numeric	G18FF	ipp_4_3_4	PC390	524		No			
525	<i>of which 3.6. Share-based payments reserves</i>	numeric	G18FBV	NA	NA	525	Not every element is available in all countries; besides these elements are not filled in correctly in financial reports of French groups : homogeneity of the data is questionable.	No			(% of other reserves); weighted average: 5% ; median: 0,3%
526	<i>of which 3.7. Actuarial gains and losses reserves</i>	numeric	NA	ipp4_3_5	NA	526		No	(% of other reserves); weighted average: -1,1% ; median: 0%	(% of other reserves); weighted average: 12,7% ; median: 0%	
528	<i>of which 3.8. Remaining reserves</i>	numeric	GK02408+G18FBU- G18FBV-G18FG-G18FE- G18FH-G18FF	ipp4_3_6+ipp_0_i_c	4.6+4.7+4.8-4.3-384- 375+4.10-387	528		No			
53	4. ( - ) Treasury shares	numeric	G18FJ	ipp3	4.9	53		Yes			
54_55	5. Retained earnings (accumulated losses)	numeric	G19SBL	ipp4_1+ipp4_2	387	54_55		Yes			
56	B. Minority interest (in net assets)	numeric	G18FM+G18FBE	ipp_0_i_b	4.16	56		Yes			
6_7	II. LIABILITIES, TOTAL	numeric	G18FBK-GK02411	ipp_0_ii	NA	6_7		Yes			
6	A. Liabilities, non-current, total	numeric	GK02416+G18FO- G18FBL+GK02412- GK02413+G18FW+G18FAG- G18FAI	ipp_0_ii_a	4.19+4.25-4.24	6		Yes			
60_61	6. Borrowings, non-current	numeric	GK02416	ipp7+(ipp11_4- ipp11_4_1+ipp11_5- ipp11_5_1)	4.22+4.23-PC602	60_61		Yes			
603	<i>of which 6.1. Borrowings from financial institutions, non-current</i>	numeric	G18FAB	ipp7_2	4.22	603		Yes			
604	<i>of which 6.2. Finance leases, non-current</i>	numeric	G18FAC	ipp7_3	512	604		Yes			
601	<i>of which 6.3. Unsecured debentures, non- current</i>	numeric	G18FAA	ipp7_1	NA	601		Raty?			
602	<i>of which 6.4. Convertible borrowings, non- current</i>	numeric	G18FZ	NA	NA	602	not available in AT, DE	No			(% of borrowings, non- current); weighted average: 5,5% ; median: 0,0%
605	<i>of which 6.5. Borrowings with related parties, non-current</i>	numeric	G18FAD	ipp11_4- ipp11_4_1+ipp11_5- ipp11_5_1	549+551+553+555+561 +569	605		Yes			
609_61	<i>of which 6.6. Remaining borrowings, non- current</i>	numeric	G18FBS+G18FAE	ipp7_4	4.23- (512+549+551+553+55 5+561+569+602)	609_61	Composition of this element can differ among countries	No			
62	7. Deferred income, non-current	numeric	NA	ipp9+ipp11_6	NA	62	not available in France (all deferred income is considered as current)	No	(% of liabilities, non current, total); weighted average: 2,0% ; median: 0%	(% of liabilities, non current, total); weighted average: 2,1% ; median: 0%	
620	<i>of which, government grants, non-current (classified as deferred income)</i>	numeric	NA	ipp9	NA	620	not available in France (all deferred income is considered as current)	No	(% of liabilities, non current, total); weighted average: 1,1% ; median: 0%	(% of liabilities, non current, total); weighted average: 0,7% ; median: 0%	
63	8. Provisions, non-current	numeric	G18FO-G18FBL	ipp6	4.17-427-428	63		Yes			
64	9. Post employment benefit obligation, non- current	numeric	GK02412-GK02413	ipp5	4.18	64		Yes			

<b>Liabilities and Equity</b>											
CBSO CODE	Name	text/ numerical	Code Banque de France	Code Deutsche Bundesbank and Oesterreichische Nationalbank	Code Centrale dei Bilanci	ERICA1	Comments	Comparability	Quantification AT (data year 2008)	Quantification DE (data year 2008)	Quantification FR (data year 2008)
67	10. Deferred tax liabilities	numeric	G18FVW	ipp10	427+428	67		Yes			
65_69	11. Remaining liabilities, non-current	numeric	G18FAO-G18FAI	ipp8+ipp11-ipp11_6- (ipp11_4- ipp11_4_1+ipp11_5- ipp11_5_1)	527+572+614	65_69+66	includes also hedging liabilities, non current, which are not available in France (all hedging liabilities are considered as current)	No			
7	B. Liabilities, current, total	numeric	G18FBU+GK02420+G18FAZ +G18FBL+GK02413+G18FAU+GK02422+G18FBB+G18FAT+G18FAV	ipp_0_ii_b	4.35+4.24- (527+572+614)	7		Yes			
70	12. Liabilities included in disposal groups held for sale	numeric	G18FBJ	ipp20	616+617	70		Yes			
71_72	13. Borrowings, current	numeric	GK02420	ipp15+(ipp19_5- ipp19_5_1+ipp19_6- ipp19_6_1)	4.29-603-604	71_72		Yes			
713	<i>of which 13.1. Borrowings from financial institutions, current</i>	numeric	G18FAL+G18FAM	ipp15_2	4.27	713		Yes			
714	<i>of which 13.2. Finance leases, current</i>	numeric	G18 FAO	ipp15_3	513	714		Yes			
711	<i>of which 13.3. Unsecured debentures, current</i>	numeric	G18FAN	ipp15_1	NA	711		Raty ?			
712	<i>of which 13.4. Convertible borrowings, current</i>	numeric	NA	NA	NA	712	not available in each country	No			
715	<i>of which 13.5. Borrowings with related parties, current</i>	numeric	G18FAQ	ipp19_5- ipp19_5_1+ipp19_6- ipp19_6_1	550+552+554+556+557 +558+559+562	715		Yes			
719_72	<i>of which 13.6. Remaining borrowings, current</i>	numeric	G18FBT+G18FAH+G18FAP	ipp15_4	4.28- (513+550+552+554+556+557+558+559+562+603+604)	719_72	Composition of this element can differ among countries	No			
73	14. Deferred income, current	numeric	G18FAZ	ipp19_2+ipp19_1	608+615	73	France: also non-current portion of deferred income is included here	No			
730	<i>of which, government grants, current (classified as deferred income)</i>	numeric	G18FBA	ipp19_1	615	730	France: also non-current portion of deferred income is included here	No			
74	15. Provisions, current	numeric	G18FBL	ipp13	PC(437+445+446+465+466+468)	74		Yes			
75	16. Post employment benefit obligation, current	numeric	GK02413	ipp12	PC461	75		Yes			
77	17. Current tax payables (only income tax)	numeric	NA	ipp14	433	77	not available in France (included in "remaining liabilities, current")	No	(% of liabilities, current, total), weighted average: 0,5% ; median 0%	(% of liabilities, current, total), weighted average: 1,4% ; median: 1,2%	
780	18. Trade payables, total	numeric	G18FAU	ipp17+ipp19_4+ipp19_5_1+ipp19_6_1	4.30	780		Yes			
790	19. Remaining liabilities, current	numeric	GK02422+G18FAT+G18FAV+G18FBB	ipp15+ipp18+ipp19- ipp19_1-ipp19_2- ipp19_4- ipp19_5- ipp19_6	4.32+4.33+4.34- PC(433+437+445+446+461+465+466+468+608+615)	790+761	includes also hedging liabilities, current; in France also the non-current portion of hedging assets is included here; besides, in France current tax payables are included here.	No			
781	<i>of which, advances received</i>	numeric	G18FAT	ipp18+ipp19_3	4.31	781		Yes			
50_7	EQUITY AND LIABILITIES, TOTAL	numeric	G18FBK	ipp_0_bsum	4.36	50_7		Yes			
<b>Cash flow statement</b>											
CBSO CODE	Name	text/ numerical	Code Banque de France	Code Deutsche Bundesbank and Oesterreichische Nationalbank	Code Centrale dei Bilanci	ERICA1	Comments	Comparability	Quantification AT (data year 2008)	Quantification DE (data year 2008)	Quantification FR (data year 2008)
81	II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	numeric	G18VN	ipz13_1	7.12	81		Yes			
82	III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	numeric	G18VWT+G18XT+G18VWS+G18VAH+G18VAJ-G18VUL-G18VWV-G18XS	ipz13_2	7.17-7.12	82		Yes			
83	IV. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	numeric	G18VWX+G18XB+G18XD+G18YO-G18YP-G18XC-G18VZ-G18YY+G18XE-G18XF	ipz13_3	7.23+7.24+7.25+7.26+7.28+7.29+7.31-7.17	83		Yes			

## Document Management

**Document name** **ERICA 2 DATASET.** ERICA 2 is a dataset containing IFRS financial statements data from published annual consolidated financial statements that is available in CBSOs being member of the III WG. It contains fewer variables than ERICA 1 but includes a much larger number of listed groups.

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WGIII_mnerica2_2010_D1	07/09/2010	First draft of the document for its approval before delivery to ECCBSO, including contributions of France, Germany and Spain
WGIII_mnerica2_2010_D2	13/09/2010	Second draft of the document for its approval before delivery to ECCBSO, including changes of Austria
WGIII_mnerica2_2010_D3	21/09/2010	Third draft after Torino meeting for its final approval by III WG members
WGIII_mnerica2_2010_F	24/09/2010	Final version of the document, approved by the III WG

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## Version management

**Key dates:** For each final version of the document, key dates for the national revisions or corrections  
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Members	Draft		Revision		Approval
	Name	Date	Name	Date	Date
Austria	Sabine Wukovits	14/09/2010	Sabine Wukovits	27/09/2010	27/09/2010
Belgium			Sabine Wukovits	27/09/2010	27/09/2010
France	Jean-Luc Cayssials	06/09/2010	Saskia Vennix	29/09/2010	29/09/2010
Germany			Claire Mangin Jean-Luc Cayssials	29/09/2010	29/09/2010
Greece			Ulrike Pfeiffer Dominik Elgg	29/09/2010	29/09/2010
Italy	Vincenzo Favale	21/09/2010	Vincenzo Favale	27/09/2010	27/09/2010
Portugal			Ana Barbara Pinto	29/09/2010	29/09/2010
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