

## ERICA Working Group

### IFRS-compliant ERICA format (adapted to IFRS applicable in 2024)

European Committee of Central Balance Sheet Data Offices (ECCBSO)

Members of the ERICA WG who have contributed to the development of this format (those in italics are observers of the ERICA WG)	
Alfredo Maldonado (chairman)	Banco de España
José Alexandre Neves (vicechairman)	Banco de Portugal
Riccardo Renzi	Banca d'Italia
Javier González	Banco de España
Despoina Tavlatou	Bank of Greece
Margarita Skiada	Bank of Greece
Dimitris Charopoulos	Bank of Greece
Stamatis Molaris	Bank of Greece
Anne-Charlotte Lefebvre	Banque de France
Elliott Stubbs	Banque de France
Karen De Vlamincx	Banque Nationale de Belgique
Vincenzo Favale	Centrale dei Bilanci/Cerved Group
Carola Parodi	Centrale dei Bilanci/Cerved Group
Michael Scholz	Deutsche Bundesbank
Lena Leontyeva	Deutsche Bundesbank
Florian Gerlach	Deutsche Bundesbank
Sabine Wukovits	Oesterreichische Nationalbank
Birgith Bernhart	Oesterreichische Nationalbank
Ioannis GKRINTZALIS	European Central Bank

## CONTENTS

### GENERAL CHARACTERISTICS

[General characteristics and employment](#)

### STATEMENT OF PROFIT OR LOSS

[Function](#)

[Nature](#)

### STATEMENT OF COMPREHENSIVE INCOME

[Comprehensive income](#)

### STATEMENT OF FINANCIAL POSITION

[Assets](#)

[Liabilities and equity](#)

### STATEMENT OF CASH FLOWS

[Cash flow](#)

### NOTES

[Notes](#)

The reduced format has been defined by the ERICA (European Records of IFRS Consolidated Accounts) Working Group.

References to the IFRS taxonomy refer to its 2024 version.

Standard format based on IFRS taxonomy

Version 2025

COUNTRY OF INCORPORATION:		0		these cells are automatically completed by filling 1 and 2.7
NAME OF REPORTING ENTITY:		0		
GENERAL CHARACTERISTICS AND EMPLOYMENT				
		CBSO code	IFRS Paragraph	XBRL Taxonomy
1. Name of reporting entity (group)		G001	1.51 a	IFRS
2. Identification of the reporting entity				
2.1. Name of the reporting entity		G019		
2.2. National identification code of the reporting entity		G002		CBSO-RF
2.3. ERICA identification code of the reporting entity		G029		
2.4. Country of the reporting entity (please select one from the drop-down list)		G012	1.138.a	IFRS
3. Information on the ultimate parent entity of the group				
3.1. Name of the ultimate parent entity of the group		G020	1.138.c, 24.13	IFRS
3.2. National identification code of the ultimate parent entity of the group		G0200		
4. Nature of financial statements (consolidated or individual)		G003	1.51 b	IFRS
5. Accounting period				
5.1. Yearly or interim financial statements		G004	1.51.c	IFRS
5.2. Date of the beginning of the reporting period (yyyy-mm-dd)		G005		CBSO-RF
		Current	Previous	
5.3. Number of months of the reporting period		G0061	1.51.c	CBSO
6. Presentation currency (please select one from the drop-down list)		G007	1.51 d, 21.53	IFRS
7. Level of precision in financial statement's figures (please select one from the drop-down list)		G008	1.51.e	IFRS
8. Description of operations and principal activities				
8.1. Sector classification of the reporting entity (four digits NACE code) (a)		G0150	1.138.b	IFRS CBSO-RF
9. Information about options allowed by IFRS (at December 2020) (b)				
9.1. Subsequent measurement of property, plant and equipment		G082	16.73.a	IFRS
9.2. Subsequent measurement of investment property		G088	40.30, 40.75.a	IFRS
9.3. Method of presentation of statement of other comprehensive income		G089	1.91	CBSO-RF
10. Double Accounting Information (Blank; No; Listed; Non-listed)				
10.1. Double_global		No	904	CBSO-RF
10.2. Double_country		No	905	CBSO-RF
10.3. Double_sector		No	906	CBSO-RF

(a) For analysis purposes in the database, the main activity is separately required, in order to allocate the entity into the activity group where it mainly operates.  
(b) If the entity applies more than one options and it is not possible to identify the predominant, please leave the cell empty.

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

## STATEMENT OF PROFIT OR LOSS BY FUNCTION

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Current	Period Previous
<b>1a. Gross profit</b>	<b>1.103</b>	<b>IFRS</b>	<b>10_20</b>	<b>0,00</b>	<b>0,00</b>
1a.1. (Operating) Revenue	1.82.a, 1.103	IFRS	10		
1a.2. ( - ) Cost of sales	1.99, 1.103	IFRS	20		
<b>1b. Other operating income</b>	<b>1.102, 1.103</b>	<b>IFRS</b>	<b>11</b>		
of which, income from government grants	20.39.b CP	IFRS	112		
<b>2. ( - ) Operating expenses</b>	<b>1.103, 1.99</b>	<b>CBSO-RF</b>	<b>21</b>	<b>0,00</b>	<b>0,00</b>
2.1 ( - ) Distribution costs	1.99, 1.103	IFRS	210		
2.2 ( - ) Research and development costs	38.126	IFRS	211		
2.3 ( - ) Administrative expenses	1.99, 1.103	IFRS	212		
2.4 ( - ) Restructuring costs	1.98.b, 1.97	IFRS	213		
2.5 ( - ) Other operating expenses	1.103	CBSO-RF	219		
<b>3. Gain (loss) in changes in fair value of non-current assets</b>	<b>40.76.d, 41.40</b>	<b>CBSO-RF</b>	<b>15</b>		
<u>4. Profit (loss) from operating activities</u>	<u>32.IE33</u>	<u>IFRS</u>	<u>10_22</u>	<u>0,00</u>	<u>0,00</u>
<b>5. Net financial result</b>	<b>CP</b>	<b>CBSO-RF</b>	<b>14</b>	<b>0,00</b>	<b>0,00</b>
5.1. ( - ) Finance costs	1.82.b	IFRS	242		
of which, ( - ) interest expense	IFRS 7.20.b	CBSO-RF	2420		
5.2. Finance income	1.85 CP, IFRS 7.20	IFRS	142		
of which, interest income	IFRS 7.20.b	IFRS	1420		
5.3. Share of profit (loss) of associates and joint ventures accounted for equity method	1.82.c	IFRS	143		
5.4. Other finance income/costs			148		
<b>6. Other non-operating income (expense)</b>	<b>CP</b>	<b>CBSO-RF</b>	<b>169_269</b>		
<u>7. Profit (loss) before tax</u>	<u>1.103</u>	<u>IFRS</u>	<u>10_26</u>	<u>0,00</u>	<u>0,00</u>
<b>8. ( - ) Income tax expense (income)</b>	<b>12.80.d, 1.82.d</b>	<b>IFRS</b>	<b>27</b>		
<u>9. Profit (loss) after tax from continuing operations (before non-controlling interests)</u>	<u>1.82.e.i</u>	<u>IFRS</u>	<u>10_27</u>	<u>0,00</u>	<u>0,00</u>
<b>10. Profit (loss) from discontinued operations, net of tax</b>	<b>IFRS 5.33.a.i, IFRS 5.33.b.i, 1.82.e, 1.98.e</b>	<b>IFRS</b>	<b>18</b>		
<u>11. Profit (loss) (before non-controlling interests)</u>	<u>1.82.f, 1.106.d.i, 1.81a</u>	<u>IFRS</u>	<u>10_28</u>	<u>0,00</u>	<u>0,00</u>
<b>12. ( - ) Profit (loss) attributable to non-controlling interests</b>	<b>1.83.a.i, 1.81b.a.i, IFRS 12.12e</b>	<b>IFRS</b>	<b>29</b>		
<u>13. Profit (loss) attributable to owners of parent</u>	<u>1.83.a.ii, 1.81b.a.ii</u>	<u>IFRS</u>	<u>10_29</u>	<u>0,00</u>	<u>0,00</u>
<b>I. ADDITIONAL DISCLOSURES BY NATURE</b>	<b>1.104</b>				
<b>1. ( - ) Employee expenses</b>	<b>1.102, 1.99, 1.104</b>	<b>IFRS</b>	<b>222</b>		
<b>2. ( - ) Depreciation and amortisation</b>	<b>1.102, 1.104</b>	<b>IFRS</b>	<b>223</b>		
<b>3. ( + ) Impairment reversals, total (Non Current Assets: Tangible, Intangible, R.E. Invest)</b>	<b>IAS 36.59-64; IAS 36.65-108</b>	<b>IFRS</b>	<b>2243</b>		
<b>4. ( - ) Impairment losses, total (not reversals) (Non Current Assets: Tangible, Intangible, R.E. Invest)</b>	<b>IAS 36.59-64; IAS 36.65-108</b>	<b>IAS</b>	<b>2244</b>		
of which, ( - ) impairment losses from goodwill	IFRS 3.B67.d.v	IFRS	2242		
<b>5. Changes in inventories of finished goods and work in progress</b>	<b>1.102, 1.99</b>	<b>IFRS</b>	<b>12_221</b>		
<b>6. Work performed by the enterprise and capitalised</b>	<b>1.IG6</b>	<b>IFRS</b>	<b>13</b>		
<b>7. ( - ) Raw materials and consumables used</b>	<b>1.102, 2.36.d, 2.39, 1.99</b>	<b>IFRS</b>	<b>220</b>		
<b>8. ( - ) Research and development costs</b>	<b>38.126</b>	<b>IFRS</b>	<b>225</b>		
<b>9. ( - ) Restructuring costs</b>	<b>1.98.b, 1.97</b>	<b>IFRS</b>	<b>226</b>		

[Back to contents](#)
[Back to top](#)

Version 2025

0

0

Period

Previous

1. ( - ) Research and development costs
2. ( - ) Restructuring costs
3. ( + ) Impairment reversals, total (Non Current Assets: Tangible, Intangible, R.E. Invest)

(a) Purchases and changes in inventories of merchandises are also included under this caption.

[Back to top](#)

Version 2025

Version 2025

COUNTRY OF INCORPORATION:					
0					
NAME OF REPORTING ENTITY:					
0					
STATEMENT OF COMPREHENSIVE INCOME		IFRS Paragraph	XBRL Taxonomy	CBSO code	Period Current Previous
I. PROFIT (LOSS) (line 11 of income statement)		1.82.f	IFRS	10_28	0,00 0,00
II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD		1.91.a	IFRS	592	0,00 0,00
II.I. Other comprehensive income that will not be reclassified to profit or loss		1.IG6	IFRS	596	0,00 0,00
1. Gains (losses) on revaluation		1.7, 1.91.a	IFRS	59204	
2. Remeasurements of defined benefit plans		1.7, 1.91.a, 19.120A.h	IFRS	59205	
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		1.82A.a	IFRS	592061	
4. Equity Instruments at Fair Value Through Other Comprehensive Income (FVTOCI)		IFRS 9.5	IFRS	592023	
5. Remaining other comprehensive income that will not be reclassified			CBSO-RF	59602	
6. Income tax relating to other comprehensive income that will not be reclassified		1.91	IFRS	59221	
II.II. Other comprehensive income that will be reclassified to profit or loss		1.IG6	IFRS	597	0,00 0,00
1. Exchange differences on translation		21.52.b, 1.7, 1.91	IFRS	59201	
2. Debt Instruments at Fair Value Through Other Comprehensive Income (FVTOCI)		IFRS 7.20.a.ii, 1.91 / IFRS 9	IFRS	59202	
of which, unrealized gains/(losses) on Debt Instruments at FVOCI		IFRS 7.20.a.ii, 1.91 / IFRS 9.5	IFRS	592021	
of which, (gains)/losses reclassified to profit or losses on Debt Instruments at FVOCI		IFRS 7.20.a.ii, 1.92 // IFRS 9.5	IFRS	592022	
3. Cash flow hedges		IFRS 7.23	IFRS	59203	
of which, unrealized gains/(losses) on cash flow hedges		IFRS 7.23.c	IFRS	592031	
of which, (gains)/losses reclassified to profit or losses on cash flow hedges		IFRS 7.23.d	IFRS	592032	
4. Gains (losses) from hedges of net investments in foreign operations		39.102	IFRS	59209	
5. Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss		1.82.A.b	IFRS	592062	
6. Remaining other comprehensive income that will be reclassified		1.91.a, 1.83.b, IFRS 5.38	CBSO	59603	
7. Income tax relating to other comprehensive income that will be reclassified		1.91	IFRS	59222	
III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)		1.82.i, 1.83.b	IFRS	590	0,00 0,00
1. Attributable to owners of the parent		1.83.b.ii	IFRS	5901	
2. Attributable to non-controlling interests		1.83.b.i	IFRS	5902	

[Back to contents](#)

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

Version 2025

ASSETS	IFRS Paragraph	XBRL Taxonomy	CBSO code	Period	
				Current	Previous
<b>I. ASSETS, NON-CURRENT, TOTAL</b>	<b>1.66, 31.56</b>	<b>IFRS</b>	<b>3</b>	<b>0,00</b>	<b>0,00</b>
<b>1. Property, plant and equipment</b>	<b>1.54.a, 16.73.d</b>	<b>IFRS</b>	<b>30</b>	<b>0,00</b>	<b>0,00</b>
1.1. Land and buildings	16.37.b	IFRS	300		
1.2. Plant and equipment	16.73.e	CBSO-RF	301		
1.3. Remaining property, plant and equipment	16.37	CBSO-RF	309		
1.4. Construction in progress and payments in advance	16.73.e	IFRS	303		
<b>2. Investment property</b>	<b>1.54.b, 40.79.c, 40.76, 40.8.e</b>	<b>IFRS</b>	<b>310</b>		
<b>3. Intangible assets and goodwill</b>	<b>1.54.c, 1.55 CP</b>	<b>IFRS</b>	<b>32</b>	<b>0,00</b>	<b>0,00</b>
3.1. Goodwill	IFRS 3.B67.d	IFRS	320		
3.2. Development costs	38.119.g	IFRS	321		
3.3. Computer software, copyrights, patents and other industrial property rights, service and operating rights	38.119.c, 38.119.e	CBSO-RF	322 323		
3.4. Remaining intangible assets	38.119	CBSO-RF	328		
<b>4. Rights of Use</b>	<b>16.53 (j)</b>	<b>IFRS</b>	<b>38</b>		
<b>5. Biological assets, total</b>	<b>1.54.f</b>	<b>IFRS</b>	<b>33_42</b>		
<b>6. Equity accounted investments</b>			<b>340</b>		
<b>7. Deferred tax assets</b>	<b>1.54.o, 12.81.g.i</b>	<b>IFRS</b>	<b>35</b>		
<b>8. Other financial assets, non-current</b> <i>(includes other invest in related pa</i>	<b>1.54.d</b>	<b>IFRS</b>	<b>361</b>		
<b>9. Remaining receivables and assets , non-current</b>	<b>1.78.b, 1.66.d, CP</b>	<b>CBSO-RF</b>	<b>39</b>		
of which, non-current trade receivables	1.54 h, 1.78.b	IFRS	390		
of which, non-current contract assets	IFRS 15.105, IFRS 15.116.a	IFRS	391		
<b>II. ASSETS, CURRENT, TOTAL</b>	<b>1.66</b>	<b>IFRS</b>	<b>4</b>	<b>0,00</b>	<b>0,00</b>
<b>10. Inventories</b>	<b>1.54.g, 2.36.b</b>	<b>IFRS</b>	<b>41</b>		
<b>11. Other financial assets, current</b>	<b>1.54.d</b>	<b>IFRS</b>	<b>43</b>		
<b>12. Current tax receivables (only income tax)</b>	<b>1.54.n</b>	<b>IFRS</b>	<b>45</b>		
<b>13. Trade receivables, net</b>	<b>1.54.k, 1.68, 1.78b</b>	<b>IFRS</b>	<b>460</b>		
<b>14. Contract assets</b>	<b>IFRS 15.105, IFRS 15.116.a</b>	<b>IFRS</b>	<b>470</b>		
<b>15. Cash and cash equivalents (a)</b>	<b>1.54.i</b>	<b>IFRS</b>	<b>48</b>		
<b>16. Remaining receivables and assets, current (b)</b>	<b>1.77, 39.37.a, 1.78.b, 17.47.a</b>	<b>CBSO-RF</b>	<b>491</b>		
<b>17. Non-current assets and disposal groups held for sale or held for distribution to owners</b>	<b>IFRS 5.38, 1.54.j, IFRS 5.5A</b>	<b>IFRS</b>	<b>40</b>		
<b>ASSETS, TOTAL</b>	<b>1.55 CP</b>	<b>IFRS</b>	<b>3_4</b>	<b>0,00</b>	<b>0,00</b>

(a) As defined by IAS 7.6

(b) Please note that advanced payments on inventories shall be accounted for in this line.

[Back to contents](#)[Back to top](#)

Standard format based on IFRS taxonomy

## COUNTRY OF INCORPORATION:

0

## NAME OF REPORTING ENTITY:

0

LIABILITIES AND EQUITY	IFRS Paragraph	XBRL Taxonomy	CBSO code	Period	
				Current	Previous
I. EQUITY, TOTAL	1.55 CP, 1.78e	IFRS	50_56	0,00	0,00
<b>A. Equity attributable to owners of parent and other holders of equity instruments</b>		IFRS	0_55_569	0,00	0,00
A1. Equity attributable to owners of parent	1.54.r	IFRS	50_55	0,00	0,00
1. Share capital	1.54.r, 1.78.e	CBSO-RF	50		
2. Share premium	1.77, 1.78.e	IFRS	51		
3. Retained earnings of which, legal and statutory reserves	<a href="#">Help</a> 1.78.e, 1.IG6	IFRS	4_55_527 527		
4. Other reserves	1.78.e, 1.77, 1.54.r	IFRS	52	0,00	0,00
4.1. Translation reserves	21.52.b	IFRS	521		
4.2. Revaluation reserves	16.77.f, 38.124.b	IFRS	522		
4.3. Hedging reserves	IFRS 7.23	IFRS	523		
4.4. Financial Assets at Fair Value Through OCI reserves*	1.106.b	IFRS	524		
4.5. Reserve of remeasurements of defined benefit plans	1.108	IFRS	526		
4.6. Remaining reserves	<a href="#">Help</a>	CBSO-RF	528		
5. ( - ) Treasury shares	32.34	IFRS	53		
A2. Other equity interest	1.78e	IFRS	569		
<b>B. Non-controlling interests</b>	1.54.q, 27.33, 1.54, 27.27	IFRS	56		
II. LIABILITIES, TOTAL	1.55 CP	IFRS	6_7	0,00	0,00
<b>A. Liabilities, non-current, total</b>	1.60, 1.69	IFRS	6	0,00	0,00
6. Interest-bearing borrowings, non-current of which, borrowings from financial institutions, non-current of which, leases, non-current of which, bonds issued, non-current	<a href="#">Help</a> 1.54.m CP 1.55 CP CP	IFRS CBSO-RF IFRS CBSO-RF	60_61 603 605 601		
7. Deferred income, non-current of which, government grants, non-current (classified as deferred)	1.78 20.24, 1.55 CP	IFRS IFRS	62 620		
8. Provisions for employee benefits, non-current	19.120A.c.i, 19.120A.c.ii, 1.78.d	IFRS	64		
9. Other provisions, non-current	<a href="#">Help</a> 1.54.l, 1.78d	IFRS	63		
10. Deferred tax liabilities	1.54.o, 12.81.g.i	IFRS	67		
11. Other non-interest-bearing liabilities, non-current of which, trade payables, non-current of which, contract liabilities	<a href="#">Help</a> 1.54.m, 1.77 1.78 CP IFRS 15.105, IFRS 15.116.a	CBSO-RF IFRS IFRS	65_69 690 691		
<b>B. Liabilities, current, total</b>	1.60, 1.69	IFRS	7	0,00	0,00
12. Interest-bearing borrowings, current of which, borrowings from financial institutions, current of which, leases, current of which, bonds issued, current	<a href="#">Help</a> 1.54.m CP 1.55 CP CP	IFRS CBSO-RF IFRS CBSO-RF	71_72 713 715 711		
13. Deferred income, current of which, government grants, currents (classified as deferred income)	1.78 20.24, 1.55 CP	IFRS IFRS	73 730		
14. Provisions for employee benefits, current	19.120A.c.i, 19.120A.c.ii, 1.78.d	IFRS	75		
15. Other provisions, current	<a href="#">Help</a> 1.54.l, 1.78d	IFRS	74		
16. Current tax payables (only income tax)	1.54.n	IFRS	77		
17. Trade payables	1.54.k, 1.70, 1.78	IFRS	780		
18. Contract liabilities	IFRS 15.105, IFRS 15.116.a	IFRS	785		
19. Other non-interest-bearing liabilities, current	<a href="#">Help</a> CP, 19.10.a	CBSO-RF	790		
20. Liabilities included in disposal groups held for sale	<a href="#">Help</a> IFRS 5.38, 1.54.p	IFRS	70		
EQUITY AND LIABILITIES, TOTAL	1.55 CP	IFRS	50_7	0,00	0,00
<b>ADDITIONAL DISCLOSURES</b>					
1. Dividends distributed (Owners and Non Controlling Interests)	1.107	IFRS	58950		
2. Proposal of dividends (Owners)	CP	CBSO-RF	970		

[Back to contents](#)[Back to top](#)

\* Includes both Equity Instruments at Fair Value Through OCI (they will not be recycled) and Debt Instruments at Fair Value Through OCI (they will be recycled)

Version 2025



Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

## STATEMENT OF CASH FLOWS

[Help](#)

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Period	
				Current	Previous
<b>I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE</b>	7.45	IFRS	80	0,00	
<b>II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>	7.10, 7.50d	7.10, 7.50d	81		
of which, operating cash flow from discontinued operations	IFRS 5.33c		814		
of which, (-) interests paid	IAS 7.33, 7.34		815		
of which, interests received	IAS 7.33, 7.34		816		
of which, (-) dividends paid	IAS 7.33, 7.34		817		
of which, dividends received	IAS 7.33, 7.34		818		
<b>III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>	7.10, 7.50d	IFRS	82		
of which, investing cash flow from discontinued operations	IFRS 5.33c		824		
<b>1. (-) Payments for investments</b>	7.16, CP		820	0,00	0,00
1.1. (-) Acquisitions of intangible and tangible assets (incl. investment properties)	7.16.a		8200		
1.2. (-) Acquisitions of financial assets	7.16.g, 7.39		8202		
of which, (-) acquisitions of subsidiaries, joint ventures and associates	7.16.c, 7.39		8204		
<b>2. Divestment receipts</b>	7.16, CP		821	0,00	0,00
2.1. Sales of intangible and tangible assets (incl. investment properties)	7.16.b		8210		
2.2. Sales of financial assets	7.16.h, 7.39		8212		
of which, (+) sales of subsidiaries, joint ventures and associates	7.16.d, 7.39		8214		
<b>3. Other cash flows from (used in) investing activities</b>	7.16, CP		842	0,00	0,00
of which, (-) interests paid	IAS 7.33, 7.34		825		
of which, interests received	IAS 7.33, 7.34		826		
of which, dividends received	IAS 7.33, 7.34		828		
<b>IV. FREE CASH FLOW (II + III)</b>		CBSO-RF	81_82	0,00	0,00
<b>V. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>	7.10, 7.50d	IFRS	83		
of which, financing cash flow from discontinued operations	IFRS 5.33c		834		
of which, (-) interests paid	IAS 7.33, 7.34		835		
of which, interests received	IAS 7.33, 7.34		836		
of which, (-) dividends paid	IAS 7.33, 7.34		837		
of which, dividends received	IAS 7.33, 7.34		838		
of which, proceeds from borrowings	IAS 7.17.a		839		
of which, (-) repayment of borrowings	IAS 7.17.d		840		
of which, capital increase	IAS 7.17.a		841		
<b>VI. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + V)</b>	7.45	IFRS	84	0,00	0,00
<b>VII. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS</b>	7.25, 7.28	IFRS	85		
<b>VIII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS</b>	CP	CBSO-RF	86		
<b>IX. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + VI + VII + VIII)</b>	7.45	IFRS	87	0,00	0,00
<b>X. ADJUSTMENTS TO RECONCILE WITH THE STATEMENT OF FINANCIAL POSITION</b>		CBSO-RF	88		
<b>XI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION</b>		CBSO-RF	89	0,00	0,00

[Back to contents](#)[Back to top](#)

Version 2025

GENERAL CHARACTERISTICS AND EMPLOYMENT			CBSO code	IFRS Paragraph	XBRL Taxonomy
<b>1. Identification of the reporting entity</b>					
1.1. National identification code of the reporting entity			G002		CBSO-RF
1.2. ERICA identification code of the reporting entity			G029		CBSO-RF
1.3. ISIN identification code of the reporting entity			G031		CBSO-RF
1.4. LEI code of the reporting entity			G033		CBSO-RF
<b>2. Information on the ultimate parent entity of the group</b>					
2.1. ERICA identification code of the ultimate parent entity of the group			G0201		
2.2. ISIN identification code of the ultimate parent entity of the group			G0203		
2.3. Country of the ultimate parent entity of the group (please select one from the drop-down list)			G0121	1.138.a	IFRS
<b>3. Date of the end of the reporting period (yyyy-mm-dd)</b>					
			G006	1.51.c	IFRS
<b>4. Description of activities by NACE code and revenue</b>					
	NACE code (four digits)	Revenue			
	CBSO-RF	CBSO-RF			
	G015	G016			
			1		
			2		
			3		
			4		
<b>5. Listed companies (please mark where appropriate)</b>					
Non-listed			G017		CBSO-RF
<b>5.1. If Non-listed: Specify applied Accounting Standard (IFRS / National GAAPs / Non Available)</b>					
		IFRS	G0174		CBSO-RF
<b>5.2. Capitalization</b> (at date of ending of the reporting period, otherwise last day of the year)					
	Current period	Previous period			
Total Capitalization (all kind of shares)			Help	G0173	CBSO-RF
<b>6. Data previous period changed (i.e. restated accounts) (a)</b>					
			G021		CBSO-RF
<b>Reason of recalculated data:</b>					
6.1. Change in accounting policy resulting from amendments to...					
6.1.1. Leases (IFRS 16) - Lease Liability in a Sale and Leaseback			G02123		CBSO-RF
6.1.2. Amendments to IAS 21 The Effects of Changes in Foreign Rates			G02146		CBSO-RF
6.1.3. Presentation of Financial Statements (IAS 1) and IFRS Practice			G02139		CBSO-RF
6.1.4. Amendments to IAS 7 Statements of Cash Flows and IFRS 7 Fir			G02147		CBSO-RF
6.1.5. Income Taxes: Deferred Tax Related to Assets and Liabilities Ar			G02140		CBSO-RF
6.1.6. Classification of Liabilities - Current and Non-Current - with Cove			G02141		CBSO-RF
6.1.7. Insurance Contracts (IFRS 17)			G02138		CBSO-RF
6.1.8. Classification of Liabilities - Current and Non-Current - Deferral c			G02134		CBSO-RF
6.1.9. Classification of Liabilities - Current and Non-Current (IAS 1)			G02142		CBSO-RF
6.1.10. Amendments to Insurance Contracts: Initial Application of IFRS			G02143		CBSO-RF
6.1.11. Income Taxes: International Tax Reform – Pillar two Model Rul			G02144		CBSO-RF
6.1.12. Amendments to IAS 8 Accounting Policies, Changes in Account			G02145		CBSO-RF
6.2. Voluntary change in accounting policy (IAS 8)			G0212		CBSO-RF
6.3. Correction of prior periods errors (IAS 8)			G0213		CBSO-RF
6.4. Reclassification (IAS 8) (b)			G0214		CBSO-RF
6.5. Business Combination (IFRS 3)			G0215		CBSO-RF
6.6. Non-current assets held for sale and discontinued operations (IFRS 5)			G0216		CBSO-RF
6.7. Other reason / open field			G0217		CBSO-RF
<b>7. Opinion on the financial statements given by the auditor (c)</b>					
			G026		CBSO-RF
<b>8. Information about employment (please specify below)</b>					
			G091		
	Current period	Previous period			
Number of employees' average over period			G027	1.112.c CP	IFRS
Number of employees at end of period			G028	CP	CBSO-RF
<b>9. Method of presentation of cash-flow statement</b>					
			G081	7.18	CBSO-RF

Standard format based on IFRS taxonomy

STATEMENT OF PROFIT OR LOSS: ADDITIONAL DISCLOSURES

1. Capitalized borrowing costs / interest expenses  
2. Interest Expense on pension obligations or other long-term provisions  
3. Interest Income on pension obligations or other long-term provisions

[Help](#)

IFRS paragraph  
23.26.a  
IAS 19.119  
IAS 19

XBRL Taxonomy	CBSO code	Period	
		Current	Previous
CBSO-RF	960		
CBSO-RF	961		
CBSO-RF	962		

NON-RECURRENT EFFECTS

1. Are there non-recurrent effects affecting EBIT?

- 1.1. Amount of non-recurrent gain affecting EBIT  
1.2. ( - ) Amount of non-recurrent loss affecting EBIT

IFRS paragraph

XBRL Taxonomy	CBSO code	EUR Period	
		Current	Previous
CBSO-RF	3200		
CBSO-RF	3201		
CBSO-RF	3202		

ENVIRONMENTAL INFORMATION

1. CO2 Emissions

- 1.1. Amount of CO2 emissions (measured in Thousand Tonnes)  
1.2. Type of Emission (0.- CO2 Equivalent (by default); 1.- CO2; 2.- No Information)  
1.3. Scope of the emission (0.- Scope 1+2 (by default); 1.- Scope 1; 2.- Scope 1+2+3; 3.- No Information)  
1.4. Scope 2 Reporting Base (0.- Location based; 1.- Market based; 2.- No Information)  
1.5. Additional information regarding CO2 Emissions, per scope (independently of previous scope of emission option)  
1.5.1. Scope 1 (Thousand Tonnes CO2 Emissions)  
1.5.2. Scope 2 (Thousand Tonnes CO2 Emissions)  
1.5.3. Scope 3 (Thousand Tonnes CO2 Emissions)  
1.5.4. Scope 1 Intensity (Tonnes CO2 Emissions / Revenue in € Million (automatically calculated))  
1.5.4.1. Has been checked if 32034 GHG Scope 1 Emission Intensity is an error when is greater than 1.000?  
1.5.5. Scope 2 Intensity (Tonnes CO2 Emissions / Revenue in € Million (automatically calculated))  
1.5.6. Scope 3 Intensity (Tonnes CO2 Emissions / Revenue in € Million (automatically calculated))

2. Energy Consumption within the organization

- 2.1. Energy Consumption (reported value)  
2.2. Energy Consumption (unit of measurement)  
2.3. Energy consumption within the organization expressed in MWh (automatically calculated)  
2.4. % Renewable Energy Consumption (0%-100%)  
2.5. Energy intensity (energy consumption in MWh / revenue in Thousand €) (automatically calculated)

3. Water Consumption

- 3.1. Amount of water consumption (in m³)

4. Key Performance Indicators according to EU Taxonomy

- 4.1. % of Turnover KPI Taxonomy eligible (0-100)  
4.2. % of Turnover KPI Taxonomy aligned (0-100)  
Presentation Mitigation/Adaptation (Turnover); Units of Measurement (1 - % in Absolute Terms; 2 - % in Relative Terms)  
of which, contribution to objective climate change mitigation  
of which, contribution to objective climate change adaptation  
4.3. % of Capital Expenditure Taxonomy eligible (0-100)  
4.4. % of Capital Expenditure Taxonomy aligned (0-100)  
Presentation Mitigation/Adaptation (Capex); Units of Measurement (1 - % in Absolute Terms; 2 - % in Relative Terms)  
of which, contribution to objective climate change mitigation  
of which, contribution to objective climate change adaptation  
4.5. % of Operating Expenditure Taxonomy eligible (0-100)  
4.6. % of Operating Expenditure Taxonomy aligned (0-100)  
Presentation Mitigation/Adaptation (Opex); Units of Measurement (1 - % in Absolute Terms; 2 - % in Relative Terms)  
of which, contribution to objective climate change mitigation  
of which, contribution to objective climate change adaptation

5. Emissions Allowances

- 5.1. Emissions Allowances (Thousand Euros)  
5.2. Provisions for Emissions Allowances (Thousand Euros)

CBSO code	Current		Previous	
CBSO-RF	3203			
CBSO-RF	3204			
CBSO-RF	3205			
CBSO-RF	3206			
		Current	Previous	
CBSO-RF	32031			
CBSO-RF	32032			
CBSO-RF	32033			
CBSO-RF	32034	0.00	0.00	
CBSO-RF	320340	NO	NO	
CBSO-RF	32035			
CBSO-RF	32036			
		Current	Previous	
CBSO-RF	3207			
CBSO-RF	3208	MWh	GWh	
CBSO-RF	3209			
CBSO-RF	3215			
CBSO-RF	3210			
		Current	Previous	
CBSO-RF	3211			
		Current	Previous	
CBSO-RF	3212			
CBSO-RF	3216			
CBSO-RF	32160	"1 - % Absolute"	"2 - % Relative"	
CBSO-RF	32161			
CBSO-RF	32162			
CBSO-RF	3213			
CBSO-RF	3217			
CBSO-RF	32170	"1 - % Absolute"	"2 - % Relative"	
CBSO-RF	32171			
CBSO-RF	32172			
CBSO-RF	3214			
CBSO-RF	3218			
CBSO-RF	32180	"1 - % Absolute"	"2 - % Relative"	
CBSO-RF	32181			
CBSO-RF	32182			
		Current	Previous	
CBSO-RF	3219			
CBSO-RF	3220			

- (a) Please report in this cell if figures of the previous year are not identical, for whatever reasons, to those presented in last year's financial statements.  
(b) All adjustments of the presentation in the statement of profit or loss that have an impact on the EBITDA and in the statement of financial position that have an impact on the main rubriques  
(c) Qualified opinion represents financial statements with restrictions or remarks and unqualified opinion supposes financial statements without any restrictions.

**Description**

**MATCH CONTROLS**

**Comments**

1	Total assets = Equity and Liabilities. Current period	OK
2	Total assets = Equity and Liabilities. Previous period	OK
3	Profit (loss) (Income statement <> Comprehensive). Previous period	OK
4	Profit (loss) (Income statement <> Comprehensive). Current period	OK
5	Profit (loss) attributable to non-controlling interests + attributable to owners of the parent= total comprehensive income. Previous period	OK
6	Profit (loss) attributable to non-controlling interests + attributable to owners of the parent= total comprehensive income. Current period	OK
7	Cash and cash- equivalents n coincides with Cash-Flow. Current period	OK
8	Cash and cash- equivalents n-1 coincides with Cash-Flow. Previous period	OK
9	Statement of financial position: trade receivables and non current contract assets must <= remaining assets (non-current). Current period	OK
10	Statement of financial position: trade receivables and non current contract assets must <= remaining assets (non-current). Previous period	OK
11	Statement of financial position: government grants must <= deferred income (non-current). Current period	OK
12	Statement of financial position: government grants must <= deferred income (non-current). Previous period	OK
13	Statement of financial position: government grants must <= deferred income (current). Current period	OK
14	Statement of financial position: government grants must <= deferred income (current). Previous period	OK
15	Statement of financial position: contract liabilities + trade payables must <= other non-interest-bearing liabilities (non-current). Current period	OK
16	Statement of financial position: contract liabilities + trade payables must <= other non-interest-bearing liabilities (non-current). Previous period	OK
17	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (non-current). Current period	OK
18	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (non-current). Previous period	OK
19	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (current). Current period	OK
20	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (current). Previous period	OK
21	Income statement: income from government grants + impairment reversals must <= Other operating income - Current period	OK
22	Income statement: income from government grants + impairment reversals must <= Other operating income - Previous period	OK
23	Income statement: interest income must be <= Finance income - Current period	OK
24	Income statement: interest income must be <= Finance income - Previous period	OK
25	Income statement: impairment losses from goodwill must <= total impairment losses - Current period	OK
26	Income statement: impairment losses from goodwill must <= total impairment losses - Previous period	OK
27	If investment property > 0, then information about subsequent measurement should be reported	OK
28	Revenue split by activities <= Revenue in Income Statement	CHECK THE DATA
29	NACE code or Revenue no available	OK
30	NACE code from General characteristics = NACE code 1 from Notes	OK

## LOGIC CONTROLS

31	Variation in operating revenue < 20%	NO OPERATING REVENUE
32	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total. Current period	OK
33	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total. Previous period	OK
34	Average wages < 110000. Current period	NO EMPLOYMEN T, NO EXPENSES
35	Average wages > 10000. Current period	NO EMPLOYMEN T, NO EXPENSES
36	Average wages < 110000. Previous period	NO EMPLOYMEN T, NO EXPENSES
37	Average wages > 10000. Previous period	NO EMPLOYMEN T, NO EXPENSES
38	Variation of the average wage < 20%	NO EMPLOYMEN T, NO EXPENSES
39	Method of other comprehensive income - net of tax, no amount in OCI tax and viceversa	OK
40	Other non-operating income (expense) not higher than 5% of the revenue, current period	CHECK THE DATA
41	Other non-operating income (expense) not higher than 5% of the revenue, previous period	CHECK THE DATA
42	No employee expenses and/or no employment, current period	HECK THE DAT
43	No employee expenses and/or no employment, previous period	HECK THE DAT
44	Dividends should not be higher than total equity or total liabilities, current period	TOTAL LIABILITIES, CURRENT YEAR > DIVIDENDS, CURRENT YEAR
45	Dividends should not be higher than total equity or total liabilities, previous period	TOTAL LIABILITIES, PREVIOUS YEAR > DIVIDENDS, PREVIOUS YEAR
46	Excessive additions to intangible and tangible assets, current year	
47	Financial debt assets at FVTOCI: disclosure can be equal to total, current period	OK
48	Financial debt assets at FVTOCI assets: disclosure can be equal to total, previous period	OK
49	Cash-flow hedges: disclosure can be equal to total, current period	OK
50	Cash-flow hedges: disclosure can be equal to total, previous period	OK
51	If dividends distributed (Equity cc_58950), then dividends paid (cash flow cc_817 and cc_837) should be filled in, current period	OK
52	If dividends distributed (Equity cc_58950), then dividends paid (cash flow cc_817 and cc_837) should be filled in, previous period	OK
53	[GHG Scope 1 Emissions (C32034)< 1000] OR [(C32034)>= 1000 AND it has been checked that it is not an error (C3200340 = 1)]	OK
54	[GHG Scope 1 Emissions (C32034)< 1000] OR [(C32034)>= 1000 AND it has been checked that it is not an error (C3200340 = 1)], previous year	OK

## ADVICE CONTROLS

55	(Price To Book Value) Total Capitalization (All kind of shares) in Thousand Euros, current period	#DIV/0!
56	(Price To Book Value) Total Capitalization (All kind of shares) in Thousand Euros, previous period	#DIV/0!
57	There should be additions to intangible and tangible assets, current year	
58	Advice Control present year: "3202" AND "3201" are "EMPTY or <>0" AND "3200"= "2-NO"?	CHECK THE DATA
59	Advice Control previous year: "3202" AND "3201" are "EMPTY or <>0" AND "3200"= "2-NO"?	CHECK THE DATA
60	Advice Control: Type of emission cannot be blank when amount of emission is not blank, current year	
61	Advice Control: Type of emission cannot be blank when amount of emission is not blank, previous year	
62	Advice Control: Scope of emission cannot be blank when type of emission is not blank, current year	
63	Advice Control: Scope of emission cannot be blank when type of emission is not blank, previous year	
64	Advice Control: If 3205 = "Scope 1+2" or "Scope 1+2+3" then 3206 <> "Empty", current year	OK
65	Advice Control: If 3205 = "Scope 1+2" or "Scope 1+2+3" then 3206 <> "Empty", previous year	OK
66	CO2 Emissions: If 3205 = "Scope 1" then 3203 = 32031, current year	Check Data
67	CO2 Emissions: If 3205 = "Scope 1" then 3203 = 32031, previous year	Check Data
68	CO2 Emissions: If 3205 = "Scope 1 + 2" then 3203 = (32031 + 32032), current year	Check Data
69	CO2 Emissions: If 3205 = "Scope 1 + 2" then 3203 = (32031 + 32032), previous year	Check Data
70	CO2 Emissions: If 3205 = "Scope 1 + 2 + 3" then 3203 = (32031 + 32032 + 32033), present year	Check Data
71	CO2 Emissions: If 3205 = "Scope 1 + 2 + 3" then 3203 = (32031 + 32032 + 32033), previous year	Check Data
72	CO2 Emissions Intensity: If {32031 (Scope 1) + 32032 (Scope 2)} / Revenues >10.000 or <100: Check Data, current year	NOT APPLICABLE
73	CO2 Emissions Intensity: If {32031 (Scope 1) + 32032 (Scope 2)} / Revenues >10.000 or <100: Check Data, previous year	NOT APPLICABLE
74	CO2 Emissions Intensity: If (32031 (Scope 1) and 32032 (Scope 2)) not disclosed then if 3203 / Revenues >10.000 or <100: Check Data, current year	NOT APPLICABLE
75	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	NOT APPLICABLE
76	% Renewable Consumed Energy should be equal or lower than 100%, current year	N.A. or ERROR
77	% Renewable Consumed Energy should be equal or lower than 100%, previous year	N.A. or ERROR
78	Turn Over KPI (eligible) should be below or equal to 100%, current year	N.A. or ERROR

79	Turn Over KPI (aligned) should be below or equal to Turn Over (eligible), current year	N.A. or ERROR
80	If Absolute, Turn Over KPI (aligned, mitigation and adaptation) should be below or equal to Turn Over Aligned, current year	2 - % In Relative Terms
81	Turn Over KPI (eligible) should be below or equal to 100%, previous year	N.A. or ERROR
82	Turn Over KPI (aligned) should be below or equal to Turn Over (eligible), previous year	N.A. or ERROR
83	If Absolute, Turn Over KPI (aligned, mitigation and adaptation) should be below or equal to Turn Over Aligned,	2 - % In
84	Capital Expenditure KPI (eligible) should be below or equal to 100%, current year	N.A. or ERROR
85	Capital Expenditure KPI (aligned) should be below or equal to Capital Expenditure (eligible), current year	N.A. or ERROR
86	If Absolute, Capital Expenditure KPI (aligned, mitigation and adaptation) should be below or equal to Capital Expenditure Aligned, current year	2 - % In Relative Terms
87	Capital Expenditure KPI (eligible) should be below or equal to 100%, previous year	N.A. or ERROR
88	Capital Expenditure KPI (aligned) should be below or equal to Capital Expenditure (eligible), previous year	N.A. or ERROR
89	If Absolute, Capital Expenditure KPI (aligned, mitigation and adaptation) should be below or equal to Capital Expenditure Aligned, previous year	2 - % In Relative Terms
90	Operating Expenditure KPI (eligible) should be below or equal to 100%, current year	N.A. or ERROR
91	Operating Expenditure KPI (aligned) should be below or equal to Operating Expenditure (eligible), current year	N.A. or ERROR
92	If Absolute, Operating Expenditure KPI (aligned, mitigation and adaptation) should be below or equal to Operating Expenditure Aligned, current year	2 - % In Relative Terms
93	Operating Expenditure KPI (eligible) should be below or equal to 100%, previous year	N.A. or ERROR
94	Operating Expenditure KPI (aligned) should be below or equal to Operating Expenditure (eligible), previous year	N.A. or ERROR
95	If Absolute, Operating Expenditure KPI (aligned, mitigation and adaptation) should be below or equal to Operating Expenditure Aligned, previous year	2 - % In Relative Terms
96	Emmission Allowances evolution should not be greater than 20%	N.A. or ERROR
97	Provisions for emission allowances evolution should not be greater than 20%	N.A. or ERROR
98	If G017 = "Listed" Then G0174 = "IFRS"	Non Applicable
99	Double Sector Listed/Non-listed and/or Doble Country Listed/Non-listed -> Double Global Listed/Non-listed	OK
100	2. Interest Expense on pension obligations or other long-term provisions < 5.1. ( - ) Finance costs, current year	FALSO
101	2. Interest Expense on pension obligations or other long-term provisions < 5.1. ( - ) Finance costs, previous year	FALSO
102	3. Interest Income on pension obligations or other long-term provisions < 5.2. Finance income, current year	FALSO
103	3. Interest Income on pension obligations or other long-term provisions < 5.2. Finance income, previous year	FALSO











**HOW TO REMOVE A CONTROL IN A CELL**

Go to the cell, click on the tab "Data" above, click on "Data validation", click on "Clear all"

**GENERAL CHARACTERISTICS:**

The name of the reporting entity and the country of the reporting entity of the top are automatically filled when they are filled in General characteristics

[Back](#)

**INCOME STATEMENT BY FUNCTION AND BY NATURE:**

Revenue: it comprises turnover, royalty income, property rental income and miscellaneous other revenue.

[Back](#)  
(function)

[Back](#)  
(nature)

Other operating income: it comprises interest income [financial activities], dividend income [financial activities], income from government grants, gain on derecognition of non-financial assets (losses should be included in operating expenses), changes (increases and decreases) in inventories of finished goods and work in progress, impairment reversals of non-financial assets, reversals to provisions and remaining operating income.

[Back](#)  
(function)

[Back](#)  
(nature)

Raw materials and consumables used: it comprises purchases of raw materials and consumables, changes in inventories of raw materials and consumables, purchases of merchandises, and changes in inventories of merchandises.

[Back](#)  
(function)

[Back](#)  
(nature)

Depreciation and amortisation: depreciation and amortisation expense for property, plant and equipment, investment property, intangible assets and biological assets, and other losses and reversals recognised in income statement.

[Back](#)  
(function)

[Back](#)  
(nature)

Impairment losses, total, net: impairment losses (not reversals which will be included in other operating income) from property, plant and equipment, from intangible assets (except goodwill), from other assets valued at cost, from inventories and from bad and doubtful commercial debts.

[Back](#)  
(function)

[Back](#)  
(nature)

Gain (loss) on changes in fair value of non-current assets: fair value gains and losses arising mainly from investment property and biological assets should be accounted for in this line.

[Back](#)  
(function)

[Back](#)  
(nature)

Finance costs: it comprises interest expense, amortisation of discounts or premiums related to borrowings, amortisation of ancillary costs relating to borrowing arrangements, fee expenses from financial liabilities, losses on redemption and extinguishment of debt, losses from financial liabilities extinguished with equity instruments and other finance costs.

[Back](#)  
(function)

[Back](#)  
(nature)

Finance income: it comprises interest income, dividends from financial assets and fee incomes from financial assets. Impairment losses and reversals and other gains and losses from financial assets are included in gains (losses) arising from financial instruments (point 5.3).

[Back](#)  
(function)

[Back](#)  
(nature)

Gain (losses) arising from financial instruments: it comprises fair value gains and losses from financial instruments, gain or loss on reclassification of financial assets at fair value, impairment losses and reversals from financial instruments and other gains or losses from financial instruments.

[Back](#)  
(function)

[Back](#)  
(nature)

Share of profit (loss) from equity-accounted investments: only those arising from associates and joint-ventures shall be included here.

[Back](#)  
(function)

[Back](#)  
(nature)

**BALANCE SHEET: ASSETS**

Remaining property, plant and equipment: it comprises motor vehicles, fixtures and fittings, leasehold improvements, IT equipment, exploration and evaluation assets, and other property, plant and equipment.

[Back](#)

Investment property: defined by IAS 40 as "property (land or a building-or a part of a building-or both) held (by the owner or by the lessee under a finance lease) 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 for sale in the ordinary course of business".

[Back](#)

Remaining intangible assets: it comprises exploration and evaluation assets, assets arising from service concession arrangements, and other identifiable intangible assets.

[Back](#)

Biological assets, total: defined by IAS 41 as "living animal or plant". Agricultural produce (harvested product of the biological assets) shall be accounted for here as well.

[Back](#)

Investments in related parties: investments in subsidiaries, associates and joint ventures at cost, as well as equity-method accounted investments shall be included here.

[Back](#)

Other financial assets, non-current and current: the ERICA WG has defined a different classification of financial assets, attending to their nature. Please note that assets arising from service concession arrangements might be included here.

[Back \(non-current\)](#)

[Back \(current\)](#)

Remaining assets, non-current: it comprises finance lease receivables, prepayments, cash restricted or pledged, assets pledged as collateral subject to sale or replying, post-employment benefit surplus, and other assets.

[Back](#)

Non-current assets and disposal groups held for sale: 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. They 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.

[Back](#)

Remaining assets, current: it comprises assets pledged as collateral subject to sale or replying, finance lease receivables, other receivables, and other assets.

[Back](#)

**BALANCE SHEET: LIABILITIES AND EQUITY**

Remaining reserves: it comprises capital redemption reserves, merger reserves, option reserves, warrant reserves, proposed dividends reserves, cumulative income (expense) relating to non-current assets held for sale, and miscellaneous other reserves.

[Back](#)

Retained earnings (accumulated losses): interim dividends (those paid in advance in anticipation of the profit of the current year) must be included here.

[Back](#)

Borrowings from financial institutions, non-current and current: it comprises bank borrowings, and bank overdrafts.

[Back \(non-current\)](#)

[Back \(current\)](#)

Other provisions, non-current and current: they comprise warranty provisions, restructuring provisions, legal proceedings provisions, onerous contracts provisions, environmental provisions, provisions for waste electrical and electronic equipment, provisions for contributions to decommissioning, restoration and rehabilitation funds, contractual obligations from service concession arrangements, and remaining provisions.

[Back \(non-current\)](#)

[Back \(current\)](#)

Other non-interest-bearing liabilities, non-current: it comprises other non-interest bearing financial liabilities, non-current, derivatives, and other liabilities, non-current

[Back](#)

Liabilities included in disposal groups held for sale: liabilities of a disposal group classified as held for sale shall be presented separately from other liabilities in the balance sheet.

[Back](#)

Other non-interest-bearing liabilities, current: it comprises other non-interest bearing financial liabilities current, accrued liabilities, dividends to pay, other payables, advances received, derivatives, and other liabilities.

[Back](#)

**NOTES**

Total Capitalization: Calculate the number of shares by checking Earnings per Share (EPS)

[Back](#)

Capitalized borrowing costs/ Interest Expenses: for the interest expenses breakdown, it should only include debt interests, avoiding the financial effect of provisions or financial effect of pension liabilities.

[Back](#)