



# Jornada XBRL España 2021

14 diciembre 2021

# Herramienta libre para leer y mapear ESEF: Caso ERICA

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- Limpiar el mapeo ESEF-ERICA
- Borrar el mapeo ESEF-ERICA
- Exportar a SIK
- □ Sintaxis del mapeo



# Introducción

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#### Introducción

La Asociación XBRL España, desde sus inicios en 2004, ha considerado que la mejor forma de suavizar la curva de aprendizaje de XBRL es proporcionar herramientas no comerciales que sirvan como prueba de concepto para los nuevos proyectos XBRL.

La herramienta de mapeo ESEF-ERICA ha sido creada con el objetivo de armonizar y hacer posible la comparación de los estados financieros públicos en formato ESEF (*European Single Electronic Format*) de las empresas europeas no financieras que cotizan en bolsa, utilizando para ello un formato común europeo estándar, el formato ERICA (ver más información en <u>www.eccbso.org</u>).



#### Introducción

Esta herramienta permite llevar a cabo mapeos (desde ESEF al formato ERICA) teniendo en cuenta la experiencia en el análisis de las cuentas consolidadas por parte de los miembros del Grupo de Trabajo ERICA, lo que permite el "ajuste fino" o *fine-tunning* de cada uno de los informes con mapeos personalizados por el usuario.

El uso de esta herramienta de mapeo supone la transformación de los datos originales y oficiales publicados por las empresas europeas en otras cifras que implican la interpretación de los datos originales, una restricción que deben tener en cuenta los usuarios finales.

El trabajo realizado y las decisiones tomadas por los miembros del Grupo de Trabajo ERICA que preparan la herramienta de mapeo, no reflejan necesariamente la opinión del *European Committee of Central Balance Sheet Data Offices* (ECCBSO), ni de sus miembros nacionales.



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Para cargar el informe ESEF, el usuario debe ir a la hoja "Contents" y pulsar el botón "Load ESEF report (ZIP file)". Hay que tener en cuenta que el formato del informe ESEF ha de ser ZIP que es el formato en el que están disponibles en las páginas web de los organismos responsables de su recepción y publicación (la CNMV en el caso de España).













Después de cargar el informe ESEF el usuario podrá ver una versión de este informe en formato Excel a través de las hojas "Facts", "Linkbases" y varios estados financieros con la numeración habitual de IFRS, es decir:

[110000] Información general sobre estados financieros

[210000] Estado de situación financiera, corriente/no corriente

[220000] Estado de situación financiera, orden de liquidabilidad

[310000] Estado de resultado integral, resultado del periodo, por función de gasto

[320000] Estado de resultado integral, resultado del periodo, por naturaleza de gasto

[410000] Estado del resultado integral, componentes ORI presentados netos de impuestos

[420000] Estado del resultado integral, componentes ORI presentados antes de impuestos

[510000] Estado de flujos de efectivo, método directo

[520000] Estado de flujos de efectivo, método indirecto

[610000] Estado de cambios en el patrimonio

Facts	_Linkbases	110000	210000	310000	410000	520000	610000	l
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#### **Cargar el informe ESEF**

03 - Statement of finan	cial position								
[210000] Statement of fir	ancial position, current/r	non-current							
EUR									
					:	StatementOfFinancialPosition			
Tag			2020-12-31	2019-12-31		Qname			
Statement of financial po	sition				i	ifrs-full_StatementOfFinancia	PositionAbstract		
Assets						ifrs-full_AssetsAbstract			
Non-current assets						ifrs-full_NoncurrentAsse	etsAbstract		
Property, plant and	l equipment		1529243000	1694725000		ifrs-full:PropertyPlant4	AndEquipment		
Investment propert	ies		11720000	11628000		ifrs-full:InvestmentPro	perty		
Goodwill			268013000	344523000		ifrs-full:Goodwill			
Intangible assets			84279000	85170000		ifrs-full:IntangibleAsse	etsOtherThanGoodwill		
Investments in ass	ociates and joint venture	s	85610000	1 <mark>1</mark> 3858000		ifrs-full:InvestmentAc	tmentAccountedForUsingEquityMethod		
Derivative financial	instruments		2291000	0		ifrs-full:NoncurrentDe	ifrs-full:NoncurrentDerivativeFinancialAssets		
Non-current receiva	ables from interim settlen	nent of derivatives	0	12937000		titancement:Noncurre	ntReceivablesFromInterimSettl	ementOfDerivatives	
Other non-current	assets		16957000	15436000		ifrs-full:OtherNoncurr	entAssets		
Deferred tax asset	s		15201000	13939000		ifrs-full:DeferredTaxA	ssets		
Total non-current a	ssets		2013314000	2292216000		ifrs-full:NoncurrentAs	sets		
Current assets						ifrs-full_CurrentAssetsA	bstract		
Inventories			248586000	283519000		ifrs-full:Inventories			
Receivables and p	repayments		185247000	186565000		ifrs-full:TradeAndOthe	erCurrentReceivables		
Income tax receiva	ble		4744000	5657000		ifrs-full:CurrentTaxAs	setsCurrent		
Derivative financial	instruments		16462000	1245000		ifrs-full:CurrentDeriva	tiveFinancialAssets		
Current receivables	from interim settlement	of derivatives	4142000	3829000		titancement:CurrentRe	titancement:CurrentReceivablesFromInterimSettlementOfDerivatives		
Cash and cash eq	uivalents		206438000	90388000		ifrs-full:CashAndCash	Equivalents		
Total current asset	s		665619000	571203000		ifrs-full:CurrentAssets	3		
- Total Assets			2678933000	2863419000		ifrs-full:Assets			
Equity and liabilities						ifrs-full_EquityAndLiabilities	sAbstract		



#### **Cargar el informe ESEF**

03 - Statement of finar	ncial position						
[210000] Statement of fi	nancial position, current/r	non-current	<b>F</b> !				
			Estado	Dorio	dee		
	Moneda		financier		baos –	StatementOfFinancialPosition	
Tag	woncuu		manerer	2020-12-31	2019-12-31	Qname	
Statement of financial pr	osition					ifrs-full_StatementOfFinancialPositionAbstract	
Assets						ifrs-full_AssetsAbstract	
Non-current assets						ifrs-full_NoncurrentAssetsAbstract	
Property, plant an	d equipment			1529243000	1694725000	ifrs-full:PropertyPlantAndEquipment	
Investment proper	ties			11720000	11628000	ifrs-full:InvestmentProperty	
Goodwill			Partidas	268013000	344523000	ifrs-full:Goodwill	
Intangible assets			dal	84279000	85170000	ifrs-full:IntangibleAssetsOtherThanGoodwill	
Investments in as	sociates and joint venture	s	del	85610000	113858000	ifrs-full:InvestmentAccountedForUsingEquityMethod	
Derivative financia	l instruments		informe	2291000	0	ifrs-full:NoncurrentDerivativeFinancialAssets	
Non-current receiv	ables from interim settler	nent of derivatives		0	12937000	titancement:NoncurrentReceivablesFromInterimSettleme	ntDfDerivatives
Other non-current	assets		ESEF	16957000	15436000	ifrs-full:OtherNoncurrentAssets	Qualified
Deferred tax asse	ts			15201000	13939000	ifrs-full:DeferredTaxAssets	
Total non-current #	assets			2013314000	2292216000	ifrs-full:NoncurrentAssets	names
Current assets						ifrs-full_CurrentAssetsAbstract	
Inventories				248586000	283519000	ifrs-full:Inventories	
Receivables and p	prepayments			185247000	186565000	ifrs-full:TradeAndOtherCurrentReceivables	
Income tax receiv	able			4744000	5657000	ifrs-full:CurrentTaxAssetsCurrent	
Derivative financia	l instruments			16462000	1245000	ifrs-full:CurrentDerivativeFinancialAssets	
Current receivable	s from interim settlement	of derivatives		4142000	3829000	titancement:CurrentReceivablesFromInterimSettlementO	fDerivatives
Cash and cash ec	quivalents			206438000	90388000	ifrs-full:CashAndCashEquivalents	
Total current asse	ets			665619000	571203000	ifrs-full:CurrentAssets	
Total Assets				2678933000	2863419000	ifrs-full:Assets	
Equity and liabilities			2	10000		ifrs-full_EquityAndLiabilitiesAbstract	



#### **Cargar el informe ESEF**

En la hoja "Facts" el usuario tendrá a su disposición la lista de todas las partidas incluidas en el informe ESEF, incluyendo su *id*, *qname*, valor, periodo, unidad, estado financiero asociado, etc.

					easyREADER	. Valid up to	year 2021. ESE
					Input path:		
			Language	es	Instance:		
		6	Scale=Milli	ons, decimal	accuracy:	-6	Note that fac
		EUR	Currency IS	0 4217			
Id	Name	Fact	Notes	PeriodInit	PeriodEnd	UnitRef	Statement
fact-10	ifrs-full:IntangibleAssetsAndGoodwill	3353000000			2020-12-31	EUR	210000
fact-11	ifrs-full:IntangibleAssetsAndGoodwill	4470000000			2019-12-31	EUR	210000
fact-12	ifrs-full:PropertyPlantAndEquipment	20927000000			2020-12-31	EUR	210000
fact-13	ifrs-full:PropertyPlantAndEquipment	23145000000			2019-12-31	EUR	210000
fact-14	ifrs-full:InvestmentAccountedForUsingEquityMethod	5897000000			2020-12-31	EUR	210000
fact-15	ifrs-full:InvestmentAccountedForUsingEquityMethod	7237000000			2019-12-31	EUR	210000
fact-16	ifrs-full:NoncurrentFinancialAssets	916000000			2020-12-31	EUR	210000
fact-17	ifrs-full:NoncurrentFinancialAssets	1125000000			2019-12-31	EUR	210000
fact-18	ifrs-full:DeferredTaxAssets	3745000000			2020-12-31	EUR	210000
fact-19	ifrs-full:DeferredTaxAssets	4050000000			2019-12-31	EUR	210000
fact-20	ifrs-full:OtherNoncurrentNonfinancialAssets	88000000			2020-12-31	EUR	210000
fact-21	ifrs-full:OtherNoncurrentNonfinancialAssets	1381000000			2019-12-31	EUR	210000
fact-22	ifrs-full:NoncurrentAssets	35718000000			2020-12-31	EUR	210000
fact-23	ifrs-full:NoncurrentAssets	41408000000			2019-12-31	EUR	210000
fact-24	ifrs-full: Noncurrent Assets Or Disposal Groups Classified As Held For Sale Or As Held For Distribution To Owners	5000000			2020-12-31	EUR	210000
fact-25	ifrs-full: Noncurrent Assets Or Disposal Groups Classified As Held For Sale Or As Held For Distribution To Owners	5000000			2019-12-31	EUR	210000
fact-26	ifrs-full:Inventories	3379000000			2020-12-31	EUR	210000
fact-27	ifrs-full:Inventories	4597000000			2019-12-31	EUR	210000
fact-28	ifrs-full:TradeAndOtherCurrentReceivables	4056000000			2020-12-31	EUR	210000
fact-29	ifrs-full:TradeAndOtherCurrentReceivables	5911000000			2019-12-31	EUR	210000
fact-30	ifrs-full:OtherCurrentAssets	239000000			2020-12-31	EUR	210000
fact-31	ifrs-full:OtherCurrentAssets	195000000			2019-12-31	EUR	210000
fact-32	ifrs-full:OtherCurrentFinancialAssets	1584000000			2020-12-31	EUR	210000
fact-33	ifrs-full:OtherCurrentFinancialAssets	280000000			2019-12-31	EUR	210000



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		F	Predefined mapping area				Fine-tun	ning area		· · · ·	
CBSO code	IFRS mapping option 1	IFRS mapping option 2	IFRS mapping option 3	IFRS mapping option 4	IFRS mapping option 5	IFRS customized mapping option	Absolute value adjustment [current period]	Absolute value adjustment [previous period]	IFRS - Customized mapping comment	Apply mapping	
GOO	ifrs- 1 full:NameOfUltimateParentOf Group			<b>\</b>	1					Import mapping	,
G01	9 full:NameOfReportingEntityO rOtherMeansOfIdentification		$\langle \rangle$							Export mapping	g
G00 G02	2' 9									Clear mapping	,
G01	full:CountryOfIncorporation										
G02	0 full:NameOfUltimateParentOf Group									Delete mapping	9
G020 G00	0 ifrs- 3 full:DescriptionOfNatureOfFi nancialStatements									Export SIK	
G00 G00	4 5										
G006	ifrs- if full:PeriodCoveredByFinanci alStatements										
					Mappin	g					











					Input path:		,
			Language	65	Instance:		
		6	Scale=Milli	ons. decimal a	accuracy:	-6	Note that fa
		EUR	Currency IS	O 4217	locardoji	Č.	note that h
d	Name	Fact	Notes	PeriodInit	PeriodEnd	UnitRef	Statement
fact-10	ifrs-full:IntangibleAssetsAndGoodwill	3353000000			2020-12-31	EUR	210000
fact-11	ifrs-full:IntangibleAssetsAndGoodwill	4470000000			2019-12-31	EUR	210000
fact-12	ifrs-full:PropertyPlantAndEquipment	20927000000			2020-12-31	EUR	210000
fact-13	ifrs-full:PropertyPlantAndEquipment	23145000000			2019-12-31	EUR	210000
fact-14	ifrs-full:InvestmentAccountedForUsingEquityMethod	5897000000			2020-12-31	EUR	210000
fact-15	ifrs-full:InvestmentAccountedForUsingEquityMethod	7237000000			2019-12-31	EUR	210000
fact-16	ifrs-full:NoncurrentFinancialAssets	916000000			2020-12-31	EUR	210000
fact-17	ifrs-full:NoncurrentFinancialAssets	1125000000			2019-12-31	EUR	210000
fact-18	ifrs-full:DeferredTaxAssets	3745000000			2020-12-31	EUR	210000
fact-19	ifrs-full:DeferredTaxAssets	405000000			2019-12-31	EUR	210000
fact-20	ifrs-full: Other Noncurrent Nonfinancial Assets	88000000			2020-12-31	EUR	210000
fact-21	ifrs-full: Other Noncurrent Nonfinancial Assets	1381000000			2019-12-31	EUR	210000
fact-22	ifrs-full:NoncurrentAssets	35718000000			2020-12-31	EUR	210000
fact-23	ifrs-full:NoncurrentAssets	41408000000			2019-12-31	EUR	210000
fact-24	$if rs-full: Noncurrent Assets Or Disposal Groups Classified As {\sf HeldForSaleOrAs} HeldFor Distribution {\sf ToOwners} and {\sf Construction} and {\sf Construct$	500000			2020-12-31	EUR	210000
fact-25	$if rs-full: Noncurrent Assets Or Disposal Groups Classified As {\sf HeldForSaleOrAs} HeldFor Distribution {\sf ToOwners} and {\sf Construction} and {\sf Construct$	500000			2019-12-31	EUR	210000
fact-26	ifrs-full:Inventories	3379000000			2020-12-31	EUR	210000
fact-27	ifrs-full:Inventories	4597000000			2019-12-31	EUR	210000
fact-28	ifrs-full:TradeAndOtherCurrentReceivables	4056000000			2020-12-31	EUR	210000
fact-29	ifrs-full:TradeAndOtherCurrentReceivables	5911000000			2019-12-31	EUR	210000
fact-30	ifrs-full:OtherCurrentAssets	239000000			2020-12-31	EUR	210000
fact-31	ifrs-full:OtherCurrentAssets	195000000			2019-12-31	EUR	210000
fact-32	ifrs-full:OtherCurrentFinancialAssets	1584000000			2020-12-31	EUR	210000
fact-33	ifrs-full:OtherCurrentFinancialAssets	280000000			2019-12-31	EUR	210000



STATEMENT OF PROFIT OR LOSS BY NATURE		IFRS	XBRL		Perio	od		
		Paragraph	Taxonomy	CBSO code	Current	Previous	Validation	<u>i</u>
4.0		4 402 4 05	IFRC	40.42	4 600	74.4	4 000 00	744.00
1. Operating revenue	Hala	1.102, 1.80	IFKS	10_13	1.609	(14	1.609,00	714,00
1.1. Revenue	Holp	1.02.8, 1.103	IFRS	10	985	725		
of which income from government grapte	rieip	20 30 h CD	IEDS	112	505	125		
of which, income non-government grants		20.33.0 CF	CBSO PE	112				
1.3 Changes in inventories of finished goods and work in progress		1 102 1 99	IFRS	12 221	624	-11		
1.4. Work performed by the enterprise and capitalised		1.IG6	IFRS	13	024			
······································								
2. ( - ) Operating expenses		CP	CBSO-RF	22	61.937	86.331	61.937,00	86.331,00
2.1. ( - ) Raw materials and consumables used (a)	<u>Help</u>	1.102, 2.36.d, 2.39, 1.99	IFRS	220	24.835	36.803		
2.2. (-) Employee expenses		1.102, 1.99, 1.104	IFRS	222	1.845	1.946		
2.3. ( - ) Depreciation and amortisation	<u>Help</u>	1.102, 1.104	IFRS	223	2.207	2.434		
2.4. ( - ) Impairment losses, total (not reversals)	Help	1.99	IFRS	224				
of which, (-) impairment losses from goodwill		IFRS 3.867.d.v	IFRS	2242				
2.5. ( - ) Research and development [by nature]		38.12b	IFRS	225				
2.6. ( - ) Restructuring costs		1.98.D, 1.97		226	22.050	45 449		
2.7. (-) Other operating expenses		1.99, 1.102	CDSU-RF	239	33.050	40.140		
3. Gain (loss) in changes in fair value of non-current assets	<u>Help</u>	40.76.d, 41.40	CBSO-RF	15				
4. Profit (loss) from operating activities		<u>32.IE33</u>	<u>IFRS</u>	10_22	-2.554	-3.251	-60.328,00	-85.617,00
5. Net financial result		CP	CBSO-RE	14	-203	324	-203.00	324.00
5.1. ( - ) Finance costs	Help	1.82.b	IFRS	242				
of which, ( - ) interest expense		IFRS 7.20.b	CBSO-RF	2420				
5.2. Finance income	Help	1.85 CP, IFRS 7.20	IFRS	142				
of which, interest income		IFRS 7.20.b	IFRS	1420				
5.3. Gains (losses) arising from financial instruments	<u>Help</u>	CP	CBSO-RF	145_147				
5.4. Exchange differences recognised in profit or loss (a)		21.52.a	IFRS	950	406	-27		
5.5. Profit (loss) from investments in related parties			CBSO-RF	141	-609	351		
of which, share of profit (loss) of associates and joint ventures accounted for equity method	<u>Help</u>	1.82.c	IFRS	143	-609	351		
6. Other non-operating income (expense)		СР	CBSO-RF	169_269	-547	-274		
7. Profit (loss) before tax		<u>1.103</u>	<u>IFRS</u>	10_26	-3.304	-3.201	-3.304,00	-3.201,00
8. ( - ) Income tax expense (income)		12.80.d.,1.82.d	IFRS	27	16	588		
0 Profit (loss) ofter tay from continuing operations (before non-controlling interests)		1.82.e.i	IERS	10 27			-3.320.00	-3 789 00



	Fine-tuni	ning area	
IFRS customized mapping option	Absolute value adjustment [current period]	Absolute value adjustment [previous period]	IFRS - Customized mapping commen

Mapping



		F	Predefined mapping area				Fine-tuni	ning area		I
CBSO code	IFRS mapping option 1	IFRS mapping option 2	IFRS mapping option 3	IFRS mapping option 4	IFRS mapping option 5	IFRS customized mapping option	Absolute value adjustment [current period]	Absolute value adjustment [previous period]	IFRS - Customized mapping comment	Apply mapping
G00	ifrs- 1 full:NameOfUltimateParentOf Group									Import mapping
G01	ifrs- 9 full:NameOfReportingEntityO rOtherMeansOfIdentification									Export mapping
G00	2						A78374725			
G02	9 jifrs-						ES0013			Clear mapping
GUI	full:CountryOfIncorporation									
G02	ifrs- 0 full:NameOfUltimateParentOf									Delete mapping
G020							A78374725			
G00	ifrs- 3 full:DescriptionOfNatureOfFi						Consolidated			Export SIK
G00							Yearly			
G00	5						2020-01-01			
G006	ifrs- 1 full:PeriodCoveredByFinanci alStatements						12	12		
G00	full:DescriptionOfPresentatio nCurrency						EUR, Euro Member Countries,	Euro		
G00	ifrs- 8 full:LevelOfRoundingUsedInF inancialStatements						Thousands			
					Mapping	9				







Paragraph In Revenue         Taxonomy (BS) code         Carron Curron         Carron Previous         Validations           Operating revenue         1.102, 1.85         IFRS 10         1.102, 1.85         IFRS 10         1.102, 1.85         IFRS 10         3.222         40.228         40.208           Cher operating income, total of which, income from governing grants of which, income from governing grants of which, income from governing and anoth which progress         1.102, 1.91         IFRS 10         1.122, 1.85         IFRS 10         1.122, 1.85         1.102, 1.91         IFRS 10         1.122, 1.95         1.102, 1.91         IFRS 10         1.102, 1.91         IFRS 10         1.221         4.42         1.102, 1.91         IFRS 10         1.221         4.64         1.914         1.915         2.22         1.645         1.946           1.102, 1.91, 1.91         IFRS 1.102, 1.91, 1.114         IFRS 2.22         1.645         1.946	STATEMENT OF PROFIT OR LOSS BY NATURE		IFRS_	XBRL		Peri	od		
Operating revenue         1.102, 1.85         IFRS         10, 13         3.4,100         50,648         34,100,00         50,648,00           1. Revenue         150         152,2,1,103         IFRS         10         33,222         45,225           of which, income form government grans of which, ingress         1,39         CBBOORF         112         - <td< th=""><th></th><th></th><th>Paragraph</th><th>Taxonomy</th><th>CBSO code</th><th>Current</th><th>Previous</th><th>Validations</th><th></th></td<>			Paragraph	Taxonomy	CBSO code	Current	Previous	Validations	
Operating revenue       1102, 123       1124       120       1124       120 <t< td=""><td></td><td></td><td>4 402 4 05</td><td>IFDC</td><td>40.42</td><td>24.400</td><td>50.040</td><td>24,400,00</td><td>50 040 00</td></t<>			4 402 4 05	IFDC	40.42	24.400	50.040	24,400,00	50 040 00
1. Heading income, total       102       3.3.402       4.9.3.202         2. Other operating income, total       103       3.3.402       4.9.3.202         of which, income from gueronnent grants       120.30.0 CP       FRS       113       1.1         3. Unservice and captalised       119.19       CBR of the service and captalised       1.1       1	1. Operating revenue	1.1 La	1.102, 1.85	IFRS	10_13	34.100	50.648	34.100,00	50.648,00
2. Or end operanding include       DBB       1.102       1.103       1.103       1.142       1.303         3. Consigner infrance (read infragrowerming grants)       2.000       1.0000       1.0000       1.0000       1.0000       1.0000       1.0000       1.0000       1.0000       1.0000       1.0000 <td>1.1. Revenue</td> <td>Help</td> <td>1.62.8, 1.103</td> <td>IFRS</td> <td>10</td> <td>33.282</td> <td>49.328</td> <td></td> <td></td>	1.1. Revenue	Help	1.62.8, 1.103	IFRS	10	33.282	49.328		
of which, inclusion from gowithment grants       20.90 CP       Firsts       112       113       255       437         3. Changes in inventions of finished goods and work in progress       1.102, 1.99       FRS       113       2.55       4.37         3. Changes in inventions of finished goods and work in progress       1.102, 1.99       FRS       112       2.21       4.24.4       1.10         1. (-) Flow matterials and consumables used (a)       1.102, 2.36, 4.2.39, 1.99       FRS       220       2.4.847       3.5.34,00       53.770,00         3. (-) approximatic and consumables used (a)       Heigh 1.102, 2.36, 4.2.39, 1.99       FRS       2.22       1.9465       1.946       1.946         3. (-) approximatic losses from goodwill       Heigh 1.102, 2.36, 4.2.39, 1.99       FRS       2.22       1.9465       1.946       1.946         5. (-) Restructuring costs       1.99, 1.102       CBSO.RF       2.22       1.9465       1.946       1.946       1.946       3.122       6.685       6.677       6.66       7.72       6.67       6.66       7.72       5.188       6.685       6.685       6.685       6.685       6.685       6.685       6.685       6.685       6.685       6.685       6.685       6.685       6.685       6.685       6.685       6.68	1.2. Other operating income, total	Help	1.102, 1.103	IFRS	11	1.442	1.309		
0 which, impairment (vertais 2. Changes in involves of finished goods and work in progress 4. Work performed by the entrprise and capitalised 1. C) Parameterials and consumables used (a) 4. Work performed by the entrprise and capitalised 0. CP       CBSO.RF FRS       112       221       4.22       4.21         1. C) Parameterials and consumables used (a) 4. C) Parameterials and consumables used (a) 4. C) Impairment losses (b) 5. C) Depretation and anorisation 1. C) Parameterials and consumables used (a) 4. C) Impairment losses (b) 5. C) Research and development [by nature] 5. Res (full cos) from operating activities 6. C) RESC REF 5. Podit (loss) from investments in related paties 6. RES 7.20 k       10       2. 2.444       3.122       2.484,00       3.122,00         2. Finance income 6. Which, Harles transme 5. Podit (loss) from investments in related paties 6. Podit (loss) from investments in related paties 6. Podit (loss) from investments in related pat	of which, income from government grants		20.39.6 CP	IFRS	112	0.55	107		
1.3. Changes in memores of misined goods and work in progress       1.1.12, 1.19       IP-RS       12, 21       -4.22       11         1.1.02, 1.19       IP-RS       105       IF-RS       10       0       0         1.1.02, 1.19       IP-RS       105       IF-RS       10       0       0         1.1.02, 1.19       IP-RS       105       IF-RS       22       36.584       53.770       36.584.00       53.770.00         2.1.1, 1.10, IP-RS       1.102, 1.19, IP-RS       1.102, 1.19, IP-RS       222       2.64.247       36.810         3.1.10, 1.10, IP-RS       1.102, 1.19, IP-RS       2.22       2.64.647       36.810       53.770.00         3.1.10, 1.10, IP-RS       1.102, 1.19, IP-RS       1.19, IP-RS       2.22       2.6657       656         5.1.19, Reset not losses, total (not reversals)       IP-RS       3.8126       IP-RS       2.225       665       72         5.1.10, Reset not losses, total (not reversals)       IP-RS       1.19, IP-RS       2.226       0       0       0         7.1.1, 1.19       IP-RS       1.19, IP-RS       1.102, IP-RS	of which, impairment reversals		1.99	CBSO-RF	113	355	437		
4. Work performed by the enterprise and capitalised       1.10b       IFRS       1.3       0       0         1. Operating expenses       CP       CBS0.4F       22       36.584       53.770.0         1. () Flam materials and consumables used (a)       Heig       1.102, 2.36, d, 2.39, 1.99       IFRS       220       22.444       36.610         2. () Eperconses       1.102, 1.99, 1.104       IFRS       222       1.445       1.945         3. () Expercention and mortistion       Heig       1.102, 1.99, 1.104       IFRS       222       1.645       1.945         3. () Expercention and mortistion       Heig       1.90, 1.90, 1.104       IFRS       222       1.665       1.965         3. () Expercenting costs       1.102, 1.104       IFRS       222       662       662       662       662       662       662       662       662       662       662       662       6633       673       663	1.3. Changes in inventories of finished goods and work in progress		1.102, 1.99	IFRS	12_221	-624	11		
CP         CP         CBSO.RF         22         36.584         53.770,00           1. (-) Raw materials and consubles used (a)         Heig         1.102, 2.36, 2.39 19         FRS         222         1.457         36.584,00         53.770,00           1. (-) Employee expenses         1.102, 1.99, 1.104         FRS         222         1.457         1.942	1.4. Work performed by the enterprise and capitalised		1.IG6	IFRS	13	0	0		
1.1 (-) Finance costs       Heigh       1.102, 2.99, 1.99       IFRS       220       2.44.847       36.610         2.1 (-) Employee expanses       1.102, 1.99       IFRS       223       2.207       2.343         3.1 (-) Depreciation and amotisation       Heigh       1.102, 1.99       IFRS       223       2.207       2.343         4.1 (-) Impairment losses, total (no treversals)       Heigh       1.90, 1.99       IFRS       224       2.432       5.637         5.1 (-) Reservation and amotisation       1.98, 1.97       IFRS       226       6.65       72         5.1 (-) Reservation geneses       1.99, 1.102       CBSO-RF       2.39       5.188       6.865         5.1 (-) Reservation geneses       1.99, 1.102       CBSO-RF       1.5       0       0         Profit (loss) in changes in fair value of non-current assets       Heigh       1.82, b       IFRS       1.22       2.484, 00       3.122, 00         Profit (loss) from operating activities       2.24, E33       IFRS       1.22       1.82       IFRS       2.444       3.122       2.484,00       3.122,00         Profit (loss) from operating activities       2.24, E33       IFRS       1.242       1.66       663       663       663       673       663	2. ( - ) Operating expenses		СР	CBSO-RF	22	36.584	53.770	36.584,00	53.770,00
12 (-) Employee expenses       11.02, 1.99, 1.104       IFRS       222       1.845       1.946         13 (-) Deprecision and amonisation       Heig       1.02, 1.104       IFRS       223       2.207       2.434         14 (-) Impairment losses (total (not reversals)       Heig       1.99, 1.104       IFRS       224       2.432       5.623         15 (-) Research and development [by nature]       38.125       IFRS       226       65       72         15 (-) Research and development [by nature]       38.125       IFRS       226       65       72         17 (-) Other operating expenses       1.99, 1.90       CBSO-RF       15       0       0         Criptic loss) in changes in fair value of non-current assets       Heig       40.76.d, 41.40       CBSO-RF       10       22       -2.484       -3.122         Sin (loss) in changes in fair value of non-current assets       Heig       1.82.b       IFRS       10       22       618       6885         2.1 (-) Timer expense       IHeig       1.82.b       IFRS       10       22       -2.484       -3.122         Sin (loss) in changes in fair value of non-current assets       Heig       1.82.b       IFRS       242       618       6693         Gr which, (-) interest expens	2.1. ( - ) Raw materials and consumables used (a)	<u>Help</u>	1.102, 2.36.d, 2.39, 1.99	IFRS	220	24.847	36.810		
13. ( - ) Depreciation and montisation       Help       1.102, 1.104       IFRS       223       2.207       2.434         4 ( - ) Impairment losses from goodwill       Help       1.99       IFRS       224       2.657       566         6 (-) Restructuring costs       1.98 b, 1.97       IFRS       225       66       72         5 ( -) Researce and development [by nature]       1.98 b, 1.97       IFRS       225       66       72         5 ( -) Researce and particip activities       1.98 b, 1.97       IFRS       225       6.6       72         5 ( -) Cher operating expenses       1.99 b, 1.02       CBSORF       1.5       0       0         2rofit (loss) in changes in fair value of non-current assets       Help       40.76.d, 41.40       CBSORF       15       0       0         Profit (loss) from operating activities       22.1E.33       IFRS       10       22       -2.484       -3.122       -3.122,00       .79,00       .	2.2. ( - ) Employee expenses		1.102, 1.99, 1.104	IFRS	222	1.845	1.946		
4. ( - ) Impairment losses, total (not reversels)       Help       1.99       IFRS       224       2.432       5.623         6. ( - ) Research and development [by nature]       IFRS       38.126       IFRS       2225       6.6       72         5. ( - ) Research and development [by nature]       1.98, 1.97       IFRS       226       0       0       0         7. ( - ) Other operating expenses       1.99, 1.102       CBSO.RF       15       0       0       0         Profit (loss) for operating activities.       22/E33       IERS       10       22       2.444       3.122       2.484,00       3.122,00         Profit (loss) for operating activities.       22/E33       IERS       10       22       2.444       3.122       2.484,00       3.122,00       .79,00         1. ( - ) Interest expense       1.92       2.463       IFRS       2.422       616       663       663       663       663       663       663       663       663       663       663       663       664       563       67       664       663       663       663       663       663       663       663       663       663       663       663       663       664       663       663       664	2.3. (-) Depreciation and amortisation	<u>Help</u>	1.102, 1.104	IFRS	223	2.207	2.434		
of which, (-) impairment losses from goodwill       IFRS 3.B67 d.v       IFRS	2.4. ( - ) Impairment losses, total (not reversals)	Help	1.99	IFRS	224	2.432	5.623		
15. (·) Research and development [by nature]       ' 33:126       FRS       225       65       72         15. (·) Research and development [by nature]       ' 33:126       FRS       198 b. 197       IFRS       226       0       0         15. (·) Restructuring costs       199, 1.102       CBSO-RF       239       5.188       6.885         CF       CBSO-RF       15       0       0       0         Profit (loss) from operating activities.       22/E33       IERS       10.22       -2.484       -3.122       -2.484,00       -3.122,00         Vet financial result       CP       CBSO-RF       14       -820       -79       -820,00       -79,00         1. (·) Finance costs       Help       1.82,b       IFRS       242       618       693         2. Finance income       Help       1.85 CP. IFRS 7.20       IFRS       142       162       200         3 Gains (losses) anising from financial instruments       Help       1.85 CP. IFRS 7.20       IFRS       142       162       200         3 Gains (losses) anising from form instented parties       CP       CBSO-RF       141       -4609       351         of which, share of profit (loss) of associates and joint ventures accounted for equity method       Help	of which, ( - ) impairment losses from goodwill		IFRS 3.B67.d.v	IFRS	2242	667	868		
1.98 b. 1.97       IFRS       226       0       0         2.7. (-) Other operating expenses       1.99, 1.102       CBSO-RF       239       5.188       6.885         Sain (loss) in changes in fair value of non-current assets       Heig       40.76.d, 41.40       CBSO-RF       15       0       0         Profit (loss) from operating activities.       22./E33       IFRS       10       22       -2.484       -3.122         Vet financial result       CP       CBSO-RF       14       -8200       -79       -79,00       -79,00         1.(-) Finance income of which, (-) interest expense       IFRS 7.20.b       CBSO-RF       14       -820       -79       -820,00       -79,00         3. Gains (losses) arising from financial instruments       Heig       1.85 CP, IFRS 7.20.b       IFRS       142       162       200         3. Gains (losses) arising from financial instruments       Heig       CP       CBSO-RF       145       147       -161       90         3. Gains (losses) from investments in related paties       CP       CBSO-RF       145       147       -161       90       -2480       -329       -3304       -320,00       -3304,00       -320,00       -79,00         3. Gains (losses) from investiments in related paties	2.5. ( - ) Research and development [by nature]		38.126	IFRS	225	65	72		
1.99, 1.102       CBSO-RF       239       5.188       6.885         Gain (loss) in changes in fair value of non-current assets       Help       40.76.d, 41.40       CBSO-RF       15       0       0         Profit (loss) from operating activities.       22.1E33       IFRS       10       22       -2.484       3.122         Vet financial result       CP       CBSO-RF       14       420       .79       .820,00       .79,00         1, (.) Finance costs       Help       1.82.0       IFRS       242       6.18       6.693         of which, (.) interest expense       IFRS 7.20.b       IFRS 7.20       IFRS       142       162       2000         of which, interest income       Help       1.85 CP, IFRS 7.20.b       IFRS       142       162       2000         3. Gains (losse) an sing from financial instruments       Help       CP       CBSO-RF       142       162       2000         4. Exchange differences recognised in profit or loss (a)       21.52.a       IFRS       142       162       2000       351         5. Profit (loss) fom investments in related parties       CP       CBSO-RF       141       -609       351         5. Profit (loss) of associates and joint ventures accounted for equity method       Help	2.6. (-) Restructuring costs		1.98.b, 1.97	IFRS	226	0	0		
Gain (loss) in changes in fair value of non-current assetsHelp40.76.d, 41.40CBSO.RF1500Profit (loss) from operating activities.32.1233IFRS10.22-2.484-3.1222.484,00-3.122,00Vet financial resultCPCBSO.RF14820.79.820,00.79,001. ( -) Finance costsHelp1.82 bIFRS242618693of which, ( -) interest expenseHelp1.85 CP, IFRS 7.20IFRS1421622002. Finance incomeHelp1.85 CP, IFRS 7.20IFRS142162200of which, interest incomeHelpCPCBSO.RF1421622003. Gains (losses) arising from financial instrumentsHelpCPCBSO.RF1416093613. Gains (losses) from investments in related partiesCPCBSO.RF141609361of which, share of profit (loss) of associates and joint ventures accounted for equity methodHelp1.82.cIFRS10.26-7.304-3.201or hich, share of profit (loss) of associates and joint ventures accounted for equity methodHelp1.82.cIFRS10.26-3.304,00-3.201,00or hich, share of profit (loss) before tax1.103IFRS2.716588or hich, share of profit (loss) after tax from continuing operations (before non-controlling interests)1.82.e.iIFRS10.26-3.304-3.201,00or hich, share of profit (loss) after tax from continuing operations (before non	2.7. ( - ) Other operating expenses		1.99, 1.102	CBSO-RF	239	5.188	6.885		
Profit (loss) from operating activities32/E33IFRS10_22-2.484-3.122-2.484,00-3.122,00Vet financial resultCPCBSO.RF14820.79820,00.79,001(.) Finance costsHelp1.82.bIFRS2426186693of which, (.) interest expenseIFRS 7.20.bCBSO.RF14216220012. Enance incomeHelp1.85 CP, IFRS 7.20.bIFRS1421622003. Gains (losses) asing from financial instrumentsHelpCPCBSO.RF145,147-161903. Gains (losses) asing from financial instrumentsHelpCPCBSO.RF145,147-161903. Gains (losses) asing from financial instrumentsHelpCPCBSO.RF141-6093515. Proft (loss) from investments in related partiesCBSO.RFIFRS141-609351of which, share of proft (loss) of associates and joint ventures accounted for equity methodHelp1.82.cIFRS1026-3.304-3.2012rofit (loss) before taxr1.03IFRS1026-3.304-3.201-3.20,00-3.789,00- Income tax expense (income)1.82.e.iIFRS10_27-3.320-3.789,00-3.789,00	3. Gain (loss) in changes in fair value of non-current assets	<u>Help</u>	40.76.d, 41.40	CBSO-RF	15	0	0		
Net financial resultCPCBSO-RF144820-794820,00-79,001. ( - ) Finance costsHelp1.82 bIFRS2426.186.693of which, ( - ) interest expenseIFRS 7.20.bCBSO-RF24204.544.4962. Finance incomeIFRS 7.20.bIFRS1.421.62200of which, interest incomeIFRS 7.20.bIFRS1.42961.483. Gains (losses) arising from financial instrumentsHelpCPCBSO-RF1451.41161903. Gains (losses) arising from financial instrumentsHelpCPCBSO-RF1416093514. Exchange differences recognised in profit or loss (a)21.52.aIFRS1.436093515. Profit (loss) of associates and joint ventures accounted for equity methodHelp1.82.cIFRS1.13609351Other non-operating income (expense)CPCBSO-RF169.3.04.3.201,00-3.201,00- Income tax expense (income)1.28.d.,1.82.dIFRS10.263.304-3.201-3.304,00-3.201,00- Income tax from continuing operations (before non-controlling interests)1.82.e.iIFRS10.27-3.320-3.789,00-3.789,00	4. Profit (loss) from operating activities		<u>32.IE33</u>	<u>IFRS</u>	10_22	-2.484	-3.122	-2.484,00	-3.122,00
Help       1.82.b       IFRS       242       618       693         of which, (-) interest expense       IFRS 7.20.b       CBSO-RF       2420       4.454       4.98         2.2. Finance income       Help       1.85 CP, IFRS 7.20       IFRS       1.42       1.62       200         of which, interest income       IFRS 7.20.b       IFRS       1.42       96       1.48         3. Gains (losses) arising from financial instruments       Help       CP       CBSO-RF       1.45_147      161       90         4. Exchange differences recognised in profit or loss (a)       21.52.a       IFRS       1.43       -609       351         5. Profit (loss) from investments in related parties       CBSO-RF       1.103       IFRS       1.026      3.304       -3.201         of which, share of profit (loss) of associates and joint ventures accounted for equity method       Help       1.82.e.i       IFRS       10_26       -3.304       -3.201       -3.304,00       -3.201,00         or profit (loss) before tax       1.103       IFRS       10_27       -3.320       -3.789       -3.320,00       -3.789,00	5. Net financial result		СР	CBSO-RF	14	-820	-79	-820,00	-79,00
of which, (-) interest expense       IFRS 7.20, b       CBSO-RF       2420       454       498         2.2. Finance income       Help       1.85 CP, IFRS 7.20       IFRS       142       162       200         of which, interest income       IFRS 7.20, b       IFRS 7.20, b       IFRS       142       162       200         3. Gains (losses) arising from financial instruments       Help       CP       CBSO-RF       145       147       -161       90         4. Exchange differences recognised in profit or loss (a)       21.52.a       IFRS       950       406       -27         5. Profit (loss) form investments in related parties       CBSO-RF       141       -609       351         of which, share of profit (loss) of associates and joint ventures accounted for equity method       Help       1.82.c       IFRS       143       -609       351         Other non-operating income (expense)       CP       CBSO-RF       169_269       0       0       -3.304,00       -3.201,00        ) Income tax expense (income)       12.80.d.,1.82.d       IFRS       10_26       -3.304       -3.201       -3.304,00       -3.201,00         'ffit (loss) after tax from continuing operations (before non-controlling interests)       1.82.e.i       IFRS       10_27       -3.320	5.1. ( - ) Finance costs	Help	1.82.b	IFRS	242	618	693		
1.2. Finance income       Help       1.85 CP, IFRS 7.20       IFRS       142       162       200         of which, interest income       IFRS 7.20.b       IFRS       1420       96       148         1.3. Gains (losses) arising from financial instruments       Help       CP       CBSO-RF       145       141       -069       351         4. Exchange differences recognised in profit or loss (a)       21.52.a       IFRS       141       -609       351         5. Profit (loss) from investments in related parties       CBSO-RF       141       -609       351         of which, share of profit (loss) of associates and joint ventures accounted for equity method       Help       1.82.c       IFRS       169_269       0       0         Profit (loss) before tax       I.103       IFRS       10_26       -3.304       -3.201       -3.304,00       -3.201,00         -) Income tax expense (income)       1.82.e.i       IFRS       10_27       -3.320       -3.789,00       -3.789,00	of which, ( - ) interest expense		IFRS 7.20.b	CBSO-RF	2420	454	498		
of which, interest incomeIFRS 7.20.bIFRS1420961483. Gains (losses) arising from financial instrumentsHelpCPCBSO-RF145147-161904. Exchange differences recognised in profit or loss (a)21.52.aIFRS950406-275. Profit (loss) from investments in related partiesCPCBSO-RF141-609351of which, share of profit (loss) of associates and joint ventures accounted for equity methodHelp1.82.cIFRS143-609351Other non-operating income (expense)CPCBSO-RF16926900-3.304,00-3.201,00?rofit (loss) before tax1.103IFRS10.26-3.304-3.201-3.304,00-3.201,00-) Income tax expense (income)1.82.e.iIFRS10.27-3.320-3.789-3.320,00-3.789,00	5.2. Finance income	<u>Help</u>	1.85 CP, IFRS 7.20	IFRS	142	162	200		
Help       CP       CBSO-RF       145_147       -161       90         .4. Exchange differences recognised in profit or loss (a)       21.52.a       IFRS       950       406       -27         .5. Profit (loss) form investments in related parties       CBSO-RF       141       -609       351         of which, share of profit (loss) of associates and joint ventures accounted for equity method       Help       1.82.c       IFRS       143       -609       351         Other non-operating income (expense)       CP       CBSO-RF       169_269       0       0       0         Profit (loss) before tax       1.103       IFRS       10_26       -3.304       -3.201       -3.304,00       -3.201,00         - ) Income tax expense (income)       1.82.e.i       IFRS       10_27       -3.320       -3.789       -3.320,00       -3.789,00	of which, interest income		IFRS 7.20.b	IFRS	1420	96	148		
i.4. Exchange differences recognised in profit or loss (a)       21.52.a       IFRS       950       406       -27         i.5. Profit (loss) from investments in related parties       CBSO-RF       141       -609       351         of which, share of profit (loss) of associates and joint ventures accounted for equity method       Help       1.82.c       IFRS       143       -609       351         Other non-operating income (expense)       CP       CBSO-RF       169_269       0       0         Profit (loss) before tax       *       1.103       IFRS       10_26       -3.304       -3.201       -3.304,00       -3.201,00         -) Income tax expense (income)       12.80.d.,1.82.d       IFRS       27       16       588         Profit (loss) after tax from continuing operations (before non-controlling interests)       1.82.e.i       IFRS       10_27       -3.320       -3.789       -3.320,00       -3.789,00	5.3. Gains (losses) arising from financial instruments	<u>Help</u>	CP	CBSO-RF	145_147	-161	90		
i.5. Profit (loss) from investments in related parties of which, share of profit (loss) of associates and joint ventures accounted for equity method       Help       1.82.c       IFRS       I41       -609       351         Other non-operating income (expense)       CP       CBSO-RF       169_269       0       0         Profit (loss) before tax       I.103       IFRS       10_26       -3.304       -3.201       -3.304,00       -3.201,00         -) Income tax expense (income)       12.80.d.,1.82.d       IFRS       27       16       588         Profit (loss) after tax from continuing operations (before non-controlling interests)       1.82.e.i       IFRS       10_27       -3.320       -3.789       -3.320,00       -3.789,00	5.4. Exchange differences recognised in profit or loss (a)		21.52.a	IFRS	950	406	-27		
of which, share of profit (loss) of associates and joint ventures accounted for equity method       Help       1.82.c       IFRS       143       -609       351         Other non-operating income (expense)       CP       CBSO-RF       169_269       0       0         Profit (loss) before tax       *       1.103       IFRS       10_26       -3.304       -3.201       -3.304,00       -3.201,00         - ) Income tax expense (income)       12.80.d.,1.82.d       IFRS       27       16       588         Profit (loss) after tax from continuing operations (before non-controlling interests)       1.82.e.i       IFRS       10_27       -3.320       -3.789       -3.320,00       -3.789,00	5.5. Profit (loss) from investments in related parties			CBSO-RF	141	-609	351		
CP       CBSO-RF       169_269       0       0         Profit (loss) before tax       I 1.103       IFRS       10_26       -3.304       -3.201       -3.304,00       -3.201,00         - ) Income tax expense (income)       12.80.d.,1.82.d       IFRS       27       166       588         Profit (loss) after tax from continuing operations (before non-controlling interests)       1.82.e.i       IFRS       10_27       -3.320       -3.789       -3.320,00       -3.789,00	of which, share of profit (loss) of associates and joint ventures accounted for equity method	<u>Help</u>	1.82.c	IFRS	143	-609	351		
Profit (loss) before tax       I       IFRS       10_26       -3.304       -3.201       -3.304,00       -3.201,00         - ) Income tax expense (income)       12.80.d.,1.82.d       IFRS       27       16       588         Profit (loss) after tax from continuing operations (before non-controlling interests)       1.82.e.i       IFRS       10_27       -3.320       -3.789       -3.320,00       -3.789,00	6. Other non-operating income (expense)		СР	CBSO-RF	169_269	0	0		
- ) Income tax expense (income)12.80.d.,1.82.dIFRS2716588Profit (loss) after tax from continuing operations (before non-controlling interests)1.82.e.iIFRS10_27-3.320-3.789-3.320,00-3.789,00	7. Profit (loss) before tax		<u>1.103</u>	<u>IFRS</u>	10_26	-3.304	-3.201	-3.304,00	-3.201,00
Profit (loss) after tax from continuing operations (before non-controlling interests) 1.82.e.i IFRS 10_27 -3.320 -3.789 -3.320,00 -3.789,00	8. ( - ) Income tax expense (income)		12.80.d.,1.82.d	IFRS	27	16	588		
	9. Profit (loss) after tax from continuing operations (before non-controlling interests)		<u>1.82.e.i</u>	<u>IFRS</u>	10_27	-3.320	-3.789	-3.320,00	-3.789,00



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#### **Exportar el mapeo ESEF-ERICA**





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#### Limpiar el mapeo ESEF-ERICA





#### Limpiar el mapeo ESEF-ERICA

		F	Predefined mapping area				Fine-tun	ning area	
CBSO code 🚽	IFRS mapping option 1	IFRS mapping option 2	IFRS mapping option 3	IFRS mapping option 4	IFRS mapping option 5	IFRS customized mapping option	Absolute value adjustment [current period]	Absolute value adjustment [previous period]	IFRS - Customized mapping comment
G001	ifrs- full:NameOfUltimateParentOf Group								
G019	ifrs- full:NameOfReportingEntityO rOtherMeansOfIdentification								
G002							A78374725		
G029							ES0013		
G012	ifrs- full:CountryOfIncorporation								
G020	ifrs- full:NameOfUltimateParentOf Group								
G0200							A78374725		
G003	ifrs- full:DescriptionOfNatureOfFi nancialStatements						Consolidated		
G004							Yearly		
G005							2020-01-01		
G0061	ifrs- full:PeriodCoveredByFinanci alStatements						12	12	
G007	ifrs- full:DescriptionOfPresentatio nCurrency						EUR, Euro Member Countries	, Euro	
G008	ifrs- full:LevelOfRoundingUsedInF inancialStatements						Thousands		

	Pi	redefined mapping area				Fine-tuni	ning area	
CBSO IFRS code amapping option 1	IFRS mapping option 2	IFRS mapping option 3	IFRS mapping option 4	IFRS mapping option 5	IFRS customized mapping option	Absolute value adjustment [current period]	Absolute value adjustment [previous period]	IFRS - Customized mapping commen
ifrs-								
G001 full:NameOfUltimateParentOf								
Group								
G019 full:NameOfReportingEntityO								
rOtherMeansOfIdentification								
G002						A78374725		
G029						ES0013		
G012 ifrs- full:CountryOfIncorporation								
ifrs-								
G020 full:NameOfUltimateParentOf								
Group								
G0200						A18314125		
G003 full:DescriptionOfNatureOfFi nancialStatements						Consolidated		
G004						Yearly		
G005						2020-01-01		
Tifrs-								
G0061 full:PeriodCoveredByFinanci						12	12	
alStatements								
G007 full:DescriptionOfPresentatio						FUD Furn Member Countries	Furn	
nCurrency						Lorr, Earo member countries,	Luio	
ifrs-								
G008 full:LevelOfRoundingUsedInF inancialStatements						Thousands		



#### Limpiar el mapeo ESEF-ERICA

		IEDS	XBRI		Millions	EUR									
ASSETS	Paragraph Taxonomy CBSO code		CBSO code	<u>) code Current Previous</u>		Validations									
			]												
I. ASSETS, NON-CURRENT, TOTAL		1.66, 31.56	IFRS	3	35.718	41.408	35.718,00	41.408,00							
1. Property, plant and equipment	1.3	54.a, 16.73.d	IFRS	30	18.784	21.104	18.784,00	21.104,00							
1.1. Land and buildings		16.37.b	IFRS	300	1.433	1.367									
1.2. Plant and equipment		16.73.e	CBSO-RF	301	14.871	16.837									
1.3. Remaining property, plant and equipment	Help	16.37	CBSO-RF	309	1.460	1.999									
1.4. Construction in progress and payments in advance		16.73.e	IFRS	303	1.020	901									
· · · · · · · · · · · · · · · · · · ·															
2. Investment property	Help 1.54.b, 40	0.79.c, 40.76, 40.8.e	e IFRS	310	0	66									
2 Internetible excepts and mandratill		54 - 4 55 CD	IFDE	22	2 252	4 470	2 252 00	4 470 00							
3.1. Goodwill	1.5	54.C, 1.55 CP	IFRS	320	3.333	4.470	5.555,00	4.470,00							
3.2 Development costs	"	38 119 a	IFRS	321	1.422	2.1/1									
3.3. Computer software, convrights, patents and other industrial		50.115.g	1110	321	0										
property rights, service and operating rights	38.1	119 c - 38 119 e	CBSO-RE	322 323	849	775									
3.4 Remaining intangible assets	Help	38 119	CBSO-RE	328	1 082	1 524									
4. Rights of Use		16.53 (j)	IFRS	38	2.143	2.041									
5. Biological assets, total	<u>Help</u>	1.54.f	IFRS	33_42	0	0									
6. Investments in related parties	Help 27.38, 1.5	54.e, 27.40, 1.55 CP	P IFRS	34	5.897	7.237									
of which, equity accounted investments				340	5.897	7.237									
7. Deferred tax assets	1.5	54.o, 12.81.g.i	IFRS	35	3.745	4.050				IEDS	IEDS YRDI	IED S YRDI	IEDS YBDI D	Millions IEDS XBDI Deriod	Millions IEPS XBDI Partied
			IFRC	20	4.447	4 204		ASSETS	_	 Paragraph	Paragraph Taxonomy CB	Paragraph Taxonomy CBSO code	Paragraph Taxonomy CBSO code Current	Paragraph Taxonomy CBSO code Current Previous	Paragraph Taxonomy CBSO code Current Previous
8. Other financial assets, non-current	Help	1.04.0	IFRS	36	1.11/	1.291				 					
of which, derivatives (including hedging assets), non-current		1.55 CP	IFRS	3/	94.000	9.000									
9 Domaining assets non current	Holp 1.78	8 h 1 66 d CP	CBSO PE	30	679	1 1 4 9	I. ASSETS, NON-CURRENT,	TOTAL		1.66, 31.56	1.66, 31.56 IFRS	1.66, 31.56 IFRS 3	1.66, 31.56 IFRS 3	1.66, 31.56 IFRS 3	1.66, 31.56 IFRS 3
of which non-current trade receivables	rieip inte	1 78 h	IFRS	390	293	347	1 Property plant and equi	nment		1.54 a . 16.73 d	154 a 1673 d IERS	1.54 a 16.73 d IERS 30	1.54 a 16.73 d IERS 30	154 a 16 73 d JEDS 30	1 54 a 16 73 d JEDS 30
or which, non-current trade receivables		1.70.0	1110	550	233	341	1.1 Land and buildings	pinent		16 37 b	16 37 b IERS	16 37 b IERS 300	16 37 b IERS 300	1637 b IERS 300	1637 b IERS 300



ASSETS	]	Paragraph	Taxonomy	CBSO code	Current	Previous	Validations	
		1 66 24 66	IFDS	,			0.00	0.00
I. ASSETS, NON-CORRENT, TOTAL		1.00, 51.50	IFK5	3			0,00	0,00
1. Property, plant and equipment		1.54.a. 16.73.d	IFRS	30			0.00	0.00
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	Help	16.37	CBSO-RF	309				
1.4. Construction in progress and payments in advance		16.73.e	IFRS	303				
2. Investment property	Help 1	.54.b, 40.79.c, 40.76, 40.8.e	IFRS	310				
A			150.0					
3. Intangible assets and goodwill		1.54.c, 1.55 CP	IFRS	32			0,00	0,00
3.1. Goodwill 2.0. Development costs		IFRS 3.067.0	IFRS	320				
<ol> <li>2.2. Development costs</li> <li>2.3. Computer activate convrights, patents and other inductrial</li> </ol>		56.119.g	IFRS	321				
property rights, service and operating rights		38 119 c 38 119 e	CBSO-RE	322 323				
3.4 Remaining intangible assets	Help	38 119	CBSO-RE	328				
5.4. Remaining mangible assets	THOTE	55.115	000010	020				
4. Rights of Use		16.53 (j)	IFRS	38				
5								
5. Biological assets, total	Help	1.54.f	IFRS	33_42				
6. Investments in related parties	Help 2	7.38, 1.54.e, 27.40, 1.55 CP	IFRS	34				
of which, equity accounted investments				340				
7. Deferred tax assets		1.54.o, 12.81.g.i	IFRS	35				
8. Other financial assets, non-current	<u>Help</u>	1.54.d	IFRS	36				
of which, derivatives (including hedging assets), non-current		1.55 CP	⊪RS	37				
0. Demoising events and events	Liste.	4 70 h 4 CC 4 CD	CREO DE	20				
9. Remaining assets, non-current	нер	1.78.D, 1.66.d, CP	CBSO-RF	39				
or which, non-current trade receivables		1.70.D	IFRS	390				



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#### **Borrar el mapeo ESEF-ERICA**

	1	ESEF-ERICA mapping tool
Delete mapping		The mapping has been deleted successfully!
		Aceptar



#### Borrar el mapeo ESEF-ERICA

		F	Predefined mapping area	Fine-tunning area					
CBSO code	IFRS mapping option 1	IFRS mapping option 2	IFRS mapping option 3 <mark>↓</mark>	IFRS mapping option 4	IFRS mapping option 5	IFRS customized mapping option	Absolute value adjustment [current period]	Absolute value adjustment [previous period]	IFRS - Customized mapping commen
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G019	ifrs- full:NameOfReportingEntityO rOtherMeansOfidentification								
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G007	ifrs- full:DescriptionOfPresentatio nCurrency						EUR, Euro Member Countries	Euro	
G008	ifrs- full:LevelOfRoundingUsedInF inancialStatements						Thousands		





#### Borrar mapeo vs. Limpiar mapeo





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#### **Exportar a SIK**





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#### Sintaxis del mapeo (I)

Debajo se encuentran ejemplos de la sintaxis del mapeo que se deben utilizar en las columnas: "IFRS - Customized mapping option", "IFRS - Mapping option 1", "IFRS - Mapping option 2", "IFRS - Mapping option 3", "IFRS - Mapping option 4", "IFRS - Mapping option 5", de la hoja "Mapping".

Ejemplo 1a. Una partida IFRS.

ifrs-full:NameOfUltimateParentOfGroup

Ejemplo 1b. Una partida IFRS.

- *ifrs-full:InterestPaidClassifiedAsInvestingActivities* 

Ejemplo 2. Más de una partida IFRS.

*ifrs-full:NoncurrentPayables* + *ifrs-full:CurrentTaxLiabilitiesNoncurrent* + *ifrs-full:OtherNoncurrentFinancialLiabilities* - *ifrs-full:LongtermBorrowings* + *ifrs-full:OtherNoncurrentNonfinancialLiabilities* 



#### Sintaxis del mapeo (II)

Debajo se encuentran ejemplos de la sintaxis del mapeo que se deben utilizar en las columnas: "IFRS - Customized mapping option", "IFRS - Mapping option 1", "IFRS - Mapping option 2", "IFRS - Mapping option 3", "IFRS - Mapping option 4", "IFRS - Mapping option 5", de la hoja "Mapping".

Ejemplo 3. Más de una partida CBSO.

cc\_50 + cc\_51 + cc\_54\_55\_527 + cc\_52 - cc\_53

Ejemplo 4. Partidas IFRS y CBSO mezcladas.

*ifrs-full:IntangibleAssetsOtherThanGoodwill - cc\_321 - cc\_322\_323* 

**Ejemplo 5.** Una partida extendida/propia de la entidad emisora (para ser utilizada en la columna "IFRS - Customized mapping option")

tl2n6m87cw970s5sv098:PaymentsInInvestments



#### Sintaxis del mapeo (III)

Debajo se encuentran ejemplos de la sintaxis del mapeo que se deben utilizar en las columnas: "IFRS - Customized mapping option", "IFRS - Mapping option 1", "IFRS - Mapping option 2", "IFRS - Mapping option 3", "IFRS - Mapping option 4", "IFRS - Mapping option 5", de la hoja "Mapping".

**Ejemplo 6.** Más de una partida extendida/propia de la entidad emisora (para ser utilizadas en la columna "IFRS - Customized mapping option")

tl2n6m87cw970s5sv098:PaymentsInvestmentsFinancialAssets + tl2n6m87cw970s5sv098:PaymentsOtherInvestments

**Ejemplo 7a.** Mapeo del balance inicial de una partida.

*ifrs-full:CashAndCashEquivalents(bb)* 

Ejemplo 7b. Mapeo del balance final de una partida.

*ifrs-full:CashAndCashEquivalents(eb)* 



#### Manual de usuario





#### Descarga gratuita

# Pruebas de concepto con Microsoft Excel Herramienta libre para leer y mapear ESEF: Caso ERICA (Manual de usuario) Visor informes XBRL – EEFF públicos primarios de las entidades de crédito (Manual de usuario) Visor Excel de Cuentas Anuales del PGC2007 (Demo) Generador de instancias XBRL de la taxonomía LENLOC2010v2 (Manual de usuario) - (Demo) http://formacionxbrl.es/resources/recursos/herramientas/



Demo



# **XBRL** ES

# jMuchas gracias!

Javier Mora javier.mora@xbrl.es