ESEF-ERICA mapping[1] tool

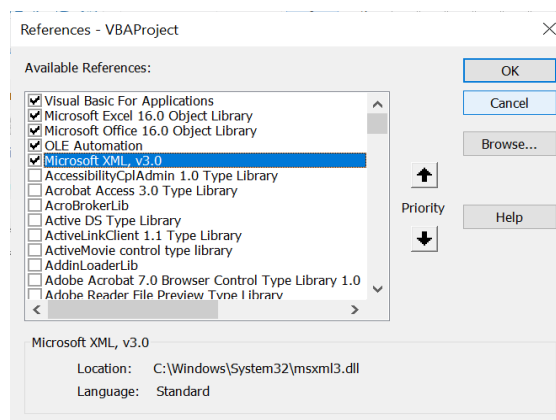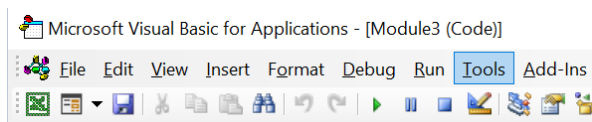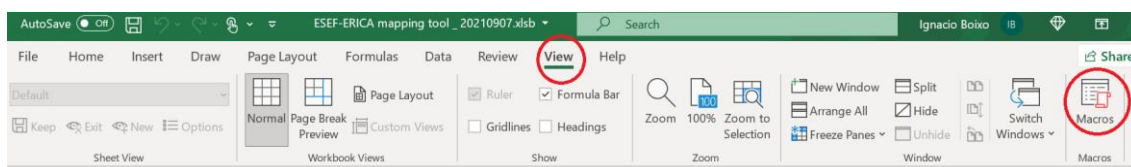# User manual

Version 1.0

16th September 2021

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[1] This mapping tool has been created to harmonize and make possible the comparison of the publicly available financial statements of European non-financial listed groups in ESEF format (European Single Electronic Format), using to that aim a standard European common format (ERICA format, see more at www.eccbso.org). It includes mapping decisions (from ESEF XBRL tags to the ERICA format) derived from the experience of the use of consolidated accounts by members of the ERICA WG. The use of this mapping tool means the transformation of the original and official data published by European companies to other figures that imply the interpretation of the original data, a constraint that should be born in mind by final users. The work done and decisions taken by members of ERICA WG preparing the mapping tool, do not necessarily reflect the opinion of ECCBSO, or its national member institutions.

Introduction

This user manual explains how the ESEF-ERICA mapping tool works. This mapping tool has been developed with the support of the Eurofiling Foundation and XBRL Spain, under the guidance of ERICA experts. It is based on Open-Source principles. Its use, modification, copy and distribution are completely free under certain disclaimer[2] terms.

The tool loads the ESEF iXBRL reports in ZIP format. For the correct use of the tool, macros must be enabled as all the features of the tool are carried out through macros. The tool enables the harmonization of the reports to a European common format using pre-mapping decisions taken by accountant specialists allowing the "fine-tunning" of each report with customized-mapping decisions taken by the user.

The tool requires the activation of usual Microsoft Excel References, including the activation of the parsing library Microsoft XML v3.0. If troubles, the user should check its activation by opening the Excel file, clicking on Developer/Visual Basic for Applications (with Alt F8 and then click Edit Macro, or View then click Macros then click Edit Macro). In the Microsoft VBA screen, click the icon Tools/References) and then check that the parser Microsoft XML v3.0. is ticketed. See below image captures for these instructions.

If you have any questions or suggestions about the use of the tool, you may send your comments to the XBRL Spain e-mail address: info@xbrl.es As second option, please contact info@eurofiling.info

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Quick Start Guide

Load the ESEF report

In order to load the ESEF report, the user must go to the "Contents" sheet and click on the "Load ESEF report (ZIP file)" button. Take into consideration that the format of the input file must be ZIP, which is the format in which the ESEF reports are available on the OAM's websites.

After loading the ESEF report the user will find an Excel sheet for each ESEF financial statement, with the IFRS standard names, as 110000, 210000, 32000…610000. The sheet **Linkbases** shows the edited content of anchoring and all the XBRL linkbases. The content and structure of the statement is defined by the reporting company in its Annual Report. The Annual Reports are filed to the respective national Officially Appointed Mechanism (OAM)[3] and downloadable[4] by the public. It is used the European Single Electronic Format, designed by ESMA according to the iXBRL specification and IFRS taxonomy.

01 – Estado de situación financiera [resumen]
_x0030_1EstadoDeSituacionFinancieraResumen
EUR millions

Tag				2020-12-31	2019-12-31		Qname
Statement of financial position placeholder – this item MUST be used as a starting point for the statement of financial position							ifrs-full_StatementOfFinancialPositionAbstract
Assets							ifrs-full_AssetsAbstract
Non-current assets							ifrs-full_NoncurrentAssetsAbstract
Total intangible assets and goodwill				3353	4470		ifrs-full:IntangibleAssetsAndGoodwill
Property, plant and equipment				20927	23145		ifrs-full:PropertyPlantAndEquipment
Investments accounted for using equity method				5897	7237		ifrs-full:InvestmentAccountedForUsingEquityMethod
Total non-current financial assets				916	1125		ifrs-full:NoncurrentFinancialAssets
Deferred tax assets				3745	4050		ifrs-full:DeferredTaxAssets
Other non-current non-financial assets				880	1381		ifrs-full:OtherNoncurrentNonfinancialAssets
Total non-current assets				35718	41408		ifrs-full:NoncurrentAssets
Current assets							ifrs-full_CurrentAssetsAbstract
Non-current assets or disposal groups classified as held for sale or as held for distribution to c				5	5		ifrs-full:NoncurrentAssetsOrDisposalGroupsClassifi
Current inventories				3379	4597		ifrs-full:Inventories
Trade and other current receivables				4056	5911		ifrs-full:TradeAndOtherCurrentReceivables
Other current assets				239	195		ifrs-full:OtherCurrentAssets
Other current financial assets				1584	2800		ifrs-full:OtherCurrentFinancialAssets
Cash and cash equivalents				4321	2979		ifrs-full:CashAndCashEquivalents
Total current assets				13584	16487		ifrs-full:CurrentAssets

| ◄ ► … | ERICA-Nature | ERICA-Function | ERICA-Comprehensive | ERICA-Cash Flow | ERICA-Notes | Facts | Mapping | CBSO_codes | Info | 01 |

The user will also find a list of all the facts included in the ESEF report in the sheet **Facts**.

easyQC Version 1.0 update 2021-09-16 Contact: info@easyesef.eu © easyESEF Ltd
T.Package:
File: | Entity:
6 Scale (as 0 for Units, 3 for Thousands, 6 for Millions …) applicable to facts with no decimals. The facts with decimals are u
EUR millions

Id	PrimaryItem	Fact	Notes	PeriodInit	PeriodEnd	UnitRef	Statement/s	Dimension	Member	Dimension	Member
fact-10	ifrs-full:IntangibleAssetsAndGoodwill	3353			2020-12-31	EUR	210000				
fact-11	ifrs-full:IntangibleAssetsAndGoodwill	4470			2019-12-31	EUR	210000				
fact-12	ifrs-full:PropertyPlantAndEquipment	20927			2020-12-31	EUR	210000				
fact-13	ifrs-full:PropertyPlantAndEquipment	23145			2019-12-31	EUR	210000				
fact-14	ifrs-full:InvestmentAccountedForUsingEquityMethod	5897			2020-12-31	EUR	210000				
fact-15	ifrs-full:InvestmentAccountedForUsingEquityMethod	7237			2019-12-31	EUR	210000				
fact-16	ifrs-full:NoncurrentFinancialAssets	916			2020-12-31	EUR	210000				
fact-17	ifrs-full:NoncurrentFinancialAssets	1125			2019-12-31	EUR	210000				
fact-18	ifrs-full:DeferredTaxAssets	3745			2020-12-31	EUR	210000				
fact-19	ifrs-full:DeferredTaxAssets	4050			2019-12-31	EUR	210000				
fact-20	ifrs-full:OtherNoncurrentNonfinancialAssets	880			2020-12-31	EUR	210000				
fact-21	ifrs-full:OtherNoncurrentNonfinancialAssets	1381			2019-12-31	EUR	210000				
fact-22	ifrs-full:NoncurrentAssets	35718			2020-12-31	EUR	210000				
fact-23	ifrs-full:NoncurrentAssets	41408			2019-12-31	EUR	210000				
fact-24	ifrs-full:NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners	5			2020-12-31	EUR	210000				
fact-25	ifrs-full:NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners	5			2019-12-31	EUR	210000				
fact-26	ifrs-full:Inventories	3379			2020-12-31	EUR	210000				
fact-27	ifrs-full:Inventories	4597			2019-12-31	EUR	210000				
fact-28	ifrs-full:TradeAndOtherCurrentReceivables	4056			2020-12-31	EUR	210000				
fact-29	ifrs-full:TradeAndOtherCurrentReceivables	5911			2019-12-31	EUR	210000				
fact-30	ifrs-full:OtherCurrentAssets	239			2020-12-31	EUR	210000				
fact-31	ifrs-full:OtherCurrentAssets	195			2019-12-31	EUR	210000				
fact-32	ifrs-full:OtherCurrentFinancialAssets	1584			2020-12-31	EUR	210000				
fact-33	ifrs-full:OtherCurrentFinancialAssets	2800			2019-12-31	EUR	210000				
fact-34	ifrs-full:CashAndCashEquivalents	4321			2020-12-31	EUR	210000 520000				
fact-35	ifrs-full:CashAndCashEquivalents	2979			2019-12-31	EUR	210000 520000				
fact-36	ifrs-full:CurrentAssets	13584			2020-12-31	EUR	210000				
fact-37	ifrs-full:CurrentAssets	16487			2019-12-31	EUR	210000				
fact-38	ifrs-full:Assets	49302			2020-12-31	EUR	210000				
fact-39	ifrs-full:Assets	57895			2019-12-31	EUR	210000				

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[3] See the list of OAMs at https://www.esma.europa.eu/access-regulated-information
[4] A repository with many Annual Reports and viewing helps is freely accessible at www.filings.xbrl.org
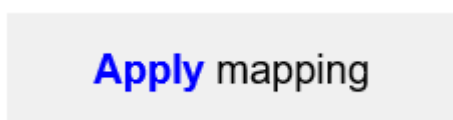
Apply the ESEF-ERICA mapping

As a starting point, the user can apply the already predefined mapping by the ERICA WG knowledge to the common homogeneous format "ERICA format" in the sheet "Mapping" in the "Predefined mapping area" that consists of the following columns:
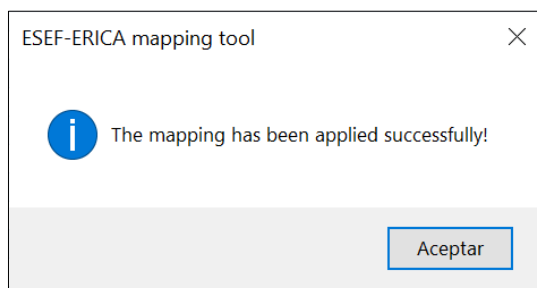
"IFRS - Mapping option 1", "IFRS - Mapping option 2", "IFRS - Mapping option 3", "IFRS - Mapping option 4" and "IFRS - Mapping option 5".

These alternative options try to cover all possible IFRS ESEF XBRL tags (and other implicit options) within the common European format, due to the fact that several XBRL tags could have been chosen by different users to provide the same information.

The next step is to click on the button "Apply mapping".

Once the mapping process has finished, the user will see a message like the one below.

After closing the previous message the user will see the pre specified cells of the columns "IFRS - Mapping option 1", "IFRS - Mapping option 2", "IFRS - Mapping option 3", "IFRS - Mapping option 4" and "IFRS - Mapping option 5" highlighted with these colours if any of them is mapped:

GREEN	The mapping has been applied successfully.
ORANGE	The mapping has not been analysed as a previous mapping with more priority has been applied successfully.
RED	It has not been possible to apply the mapping (the concepts specified in the mapping were not found in the ESEF report)

Finally, at the "Facts" sheet the user will be able to analyse which facts have been used in the mapping process (highlighted in green colour) and which facts have not been used in the mapping process (not highlighted), in order to ease the process of the fine tuning. See an example in the image below.

	Id	PrimaryItem	Fact	Notes	PeriodInit	PeriodEnd	UnitRef
						iXBRLextractor Version 2.0	
2						Package:	C:\Users\javi
3						File:	BSYCX13Y0NC
4						Entity:	BSYCX13Y0NC
6	Id	PrimaryItem	Fact	Notes	PeriodInit	PeriodEnd	UnitRef
7	fact-10	ifrs-full:IntangibleAssetsAndGoodwill	3353000000			2020-12-31	iso4217:EUR
8	fact-11	ifrs-full:IntangibleAssetsAndGoodwill	4470000000			2019-12-31	iso4217:EUR
9	fact-12	ifrs-full:PropertyPlantAndEquipment	20927000000			2020-12-31	iso4217:EUR
10	fact-13	ifrs-full:PropertyPlantAndEquipment	23145000000			2019-12-31	iso4217:EUR
11	fact-14	ifrs-full:InvestmentAccountedForUsingEquityMethod	5897000000			2020-12-31	iso4217:EUR
12	fact-15	ifrs-full:InvestmentAccountedForUsingEquityMethod	7237000000			2019-12-31	iso4217:EUR
13	fact-16	ifrs-full:NoncurrentFinancialAssets	916000000			2020-12-31	iso4217:EUR
14	fact-17	ifrs-full:NoncurrentFinancialAssets	1125000000			2019-12-31	iso4217:EUR
15	fact-18	ifrs-full:DeferredTaxAssets	3745000000			2020-12-31	iso4217:EUR
16	fact-19	ifrs-full:DeferredTaxAssets	4050000000			2019-12-31	iso4217:EUR
17	fact-20	ifrs-full:OtherNoncurrentNonfinancialAssets	880000000			2020-12-31	iso4217:EUR
18	fact-21	ifrs-full:OtherNoncurrentNonfinancialAssets	1381000000			2019-12-31	iso4217:EUR
19	fact-22	ifrs-full:NoncurrentAssets	35718000000			2020-12-31	iso4217:EUR

After clicking the "Apply mapping" button, if the outcome is not fruitful due to some empty CBSO[5] elements in the ERICA Format (due to particular extensions for that group in the Facts sheet available, particular use of signs, combination of official elements not considered in the pre mapping area….), the user, could alternatively define its own mapping in the "Fine-tunning area" in the "Mappings" sheet, in the column "IFRS - Customized mapping option"[6] or to include an "absolute value adjustment"[7] in the columns "Absolute value adjustment [current period]" or "Absolute value adjustment [previous period]", when necessary. The "Apply mapping" button should be then applied again. It is part of an iterative and repeating process, until the outcome is successful regarding the ERICA Sheets.

For defining new manual fine-tuning mappings, please consider reading the Annex 1 – Mapping syntax. Take into consideration that when more than one option of mapping has been defined for a single CBSO code, if available all of them, the following priorities will apply, from more priority (1) to less priority (7):

1. "Absolute value adjustment"
2. "IFRS - Customized mapping option"
3. "IFRS - Mapping option 1"
4. "IFRS - Mapping option 2"
5. "IFRS - Mapping option 3"
6. "IFRS - Mapping option 4"
7. "IFRS - Mapping option 5"

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[5] Each ERICA element is codified with a CBSO Code or Central Balance Sheet Data Office Code
[6] "IFRS - Customized mapping option": This option can be used by analysts to "fine-tune" the mapping, adding the XBRL tags provided by the reporting company, that is, only formulas with references to IFRS taxonomies or extensions: due to particular (incorrect) uses of the official Taxonomy elements by preparer or unexpected use of signs in the Facts/ESEF report, particular formulas not considered in the pre mapping area, etc. No numbers or other words are allowed but elements' "qnames".
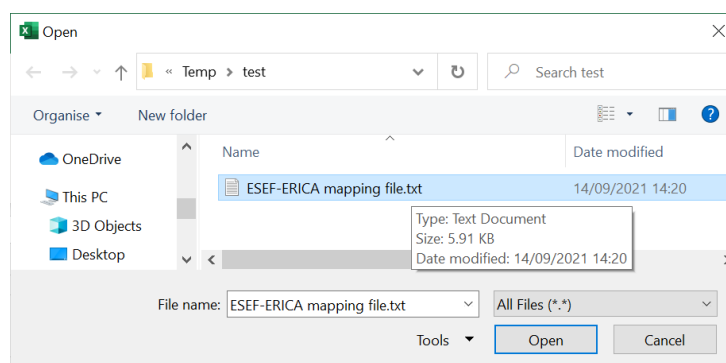[7] "Absolute Value Adjustment": Again, this option can be used by analysts as a final "fine-tune" option, not using XBRL tags, but including figures or other elements directly. When no formulas, elements or extensions could be considered in the "IFRS-Customized Mapping Option" or ERICA CBSO Code is not mapped with the Official Taxonomy or extended Elements (e.g. so far, environmental information, detailed information not considered in the primary financial statements but included in the notes but without taxonomy such as material or intangible assets impairments or their reversal…), etc.
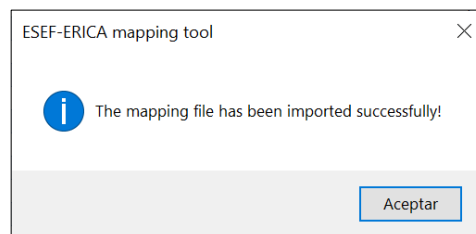
Import the ESEF-ERICA mapping

If the user already has a text file with the specific ESEF-ERICA mapping for a group, it can be imported directly on the tool going to the sheet "Mapping" and clicking on the button "Import mapping". Those using the tool for the first time should go directly to the previous functionality ("Apply mapping"). The "Import mapping" functionality can be used by those users that have worked previously with the tool for a precise group: a) to upload the customized mapping and other absolute values (quantitative and qualitative data) from previous year; b) to upload the customized mapping of current year, once it has been previously exported[8] (for those users that have done part of the customized mapping and want to improve, change or finish the mapping).

Once the button has been clicked the tool will ask the user for the location of the mapping file. Please, choose the text file with the mapping and click on the "Open" button.

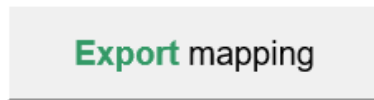Once the import process has finished the user will see a message like the one at right.

Once applied the (imported) mapping after loading the ZIP file, the user can obtain the figures of the company within the homogeneous template created by the ERICA WG in the "ERICA questionnaire"[9] sheets. Each homogeneous line has its own codification, under the heading "CBSO code" (Central Balance Sheet Data Office code).

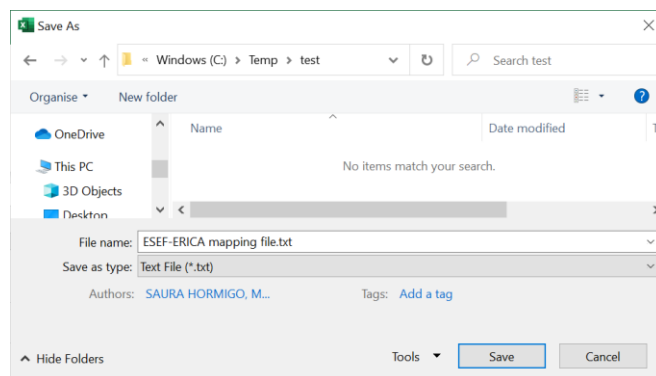[8] See next chapter with instructions to export a mapping file.
[9] Sheets included in the "ERICA questionnaire": Cover, Content, Gen. Charac., Function, Nature, Comprehensive, Assets, Liabilities & Equity, Cash Flow, Notes, Controls, Help.
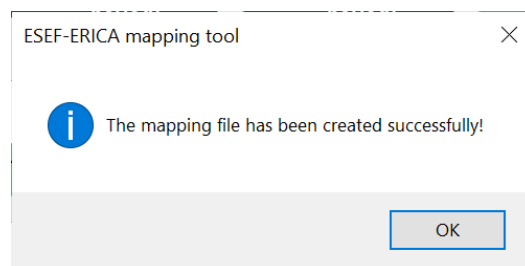
Export the ESEF-ERICA mapping

If the user wants to save in a text file the ESEF-ERICA mapping, it can be exported by the tool going to the sheet "Mapping" and clicking on the button "Export mapping".
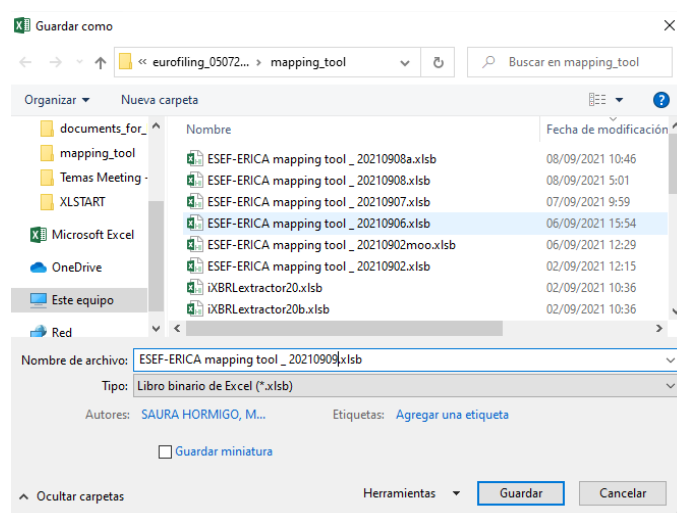

Once the button has been clicked, the tool will ask the user for the location and name of the mapping file. Please, choose a location, a name and click on the "Save" button.

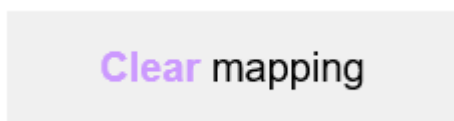Once the export process has finished the user will see a message like the one below.

Finally, the user could save the file with all the data included in it until that moment going to File/Save As/…/name_of_file.xlsb format.
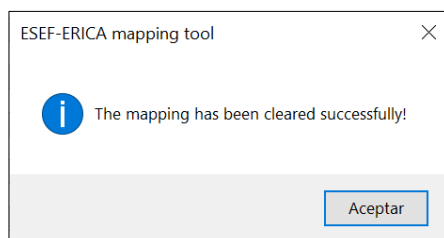
Clear the ESEF-ERICA mapping

If the user wants to clear the current ESEF-ERICA mapping, it can be done going to the sheet "Mapping" and clicking on the button "Clear mapping".

The clear process will delete the values included on the "ERICA questionnaire"[6] sheets and will delete the colours in the background of the cells of the sheet "Mapping". Once the clear process has finished the user will see a message like the one below.

There is other utility in the tool, similar to this one presented, called "Delete mapping". Next paragraph informs about this option. The main difference between the "Clear mapping" and "Delete mapping" buttons is that the "Clear mapping" button continues with the existing mapping while the "Delete mapping" button additionally erases the values and elements in the columns that are included in the "Fine-tunning Area" columns G to J.
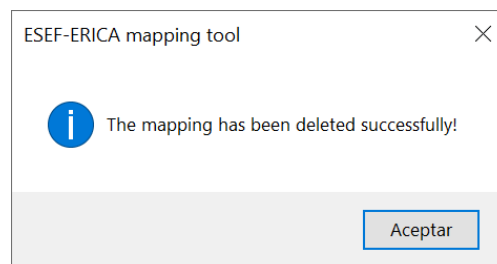

Delete the ESEF-ERICA mapping

If the user wants to delete the current ESEF-ERICA mapping, it can be done going to the sheet "Mapping" and clicking on the button "Delete mapping".

The process will delete the values included on the "ERICA questionnaire"[6] sheets and the customized content (Fine-tunning area) of the cells of the sheet "Mapping". Once the process has finished the user will see a message like the one at right.

Annex 1 – Mapping syntax

Below you will find examples of the mapping syntax to be used in the columns: "IFRS - Customized mapping option", "IFRS - Mapping option 1", "IFRS - Mapping option 2", "IFRS - Mapping option 3", "IFRS - Mapping option 4", "IFRS - Mapping option 5", of the sheet "Mapping".

Example 1a. Only one IFRS concept.

ifrs-full:NameOfUltimateParentOfGroup

Example 1b. Only one IFRS concept.

- ifrs-full:InterestPaidClassifiedAsInvestingActivities

Example 2. More than one IFRS concept.

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

Example 3. More than one CBSO concept.

cc_50 + cc_51 + cc_54_55_527 + cc_52 - cc_53

Example 4. Mixed IFRS and CBSO concepts.

ifrs-full:IntangibleAssetsOtherThanGoodwill - cc_321 - cc_322_323

Example 5. Only one entity specific extended concept (to be used only in the column "IFRS - Customized mapping option")

tl2n6m87cw970s5sv098:PagoPorInversiones

Example 6. More than one entity specific extended concept (to be used only in the column "IFRS - Customized mapping option")

tl2n6m87cw970s5sv098:PagoPorInversionesEnOtrosActivosFinancieros + tl2n6m87cw970s5sv098:PagoPorInversionesEnEmpresasDelGrupoAsociadasYUnidades DeNegocio

Example 7a. Mapping the beginning balance of the value of a concept.

ifrs-full:CashAndCashEquivalents(bb)

Example 7b. Mapping the ending balance of the value of a concept.

ifrs-full:CashAndCashEquivalents(eb)