

ESEF-ERICA mapping tool¹

User manual



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18th April 2023

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.

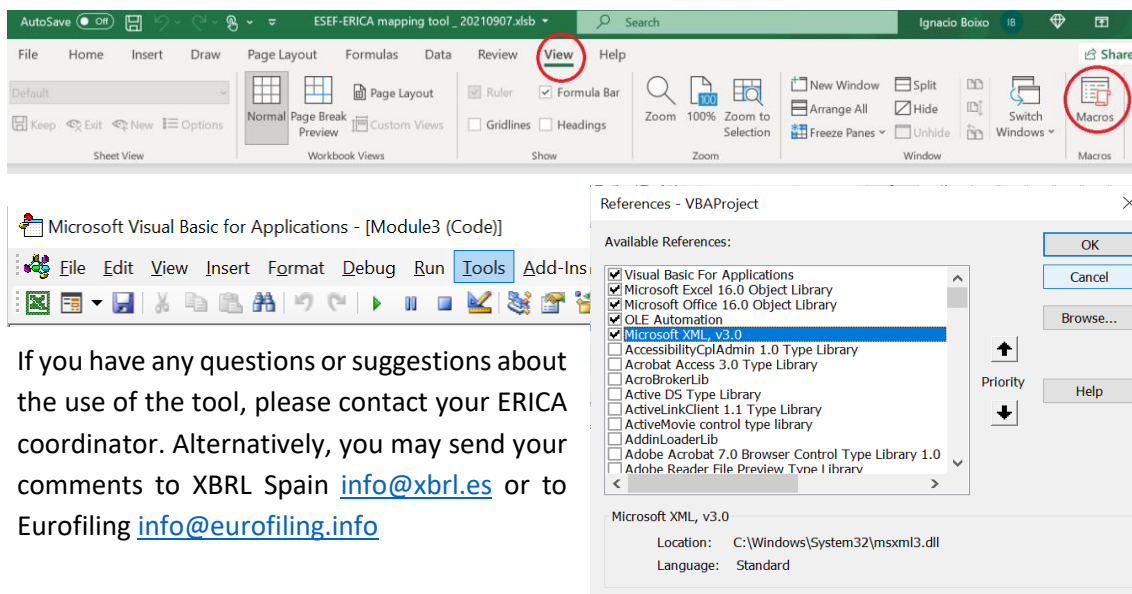
Introduction

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 disclaimer² terms.

The tool loads the ESEF iXBRL reports in ZIP, XHTML or HTML format. See the full description in the [easyREADER Technical Reference](#).

The tool enables the harmonization of the reports to a European common format using pre-mapping decisions taken by accountant specialists allowing the “fine-tuning” of each report with customized-mapping decisions taken by the user.

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 is distributed with the usual Microsoft Excel References activated, including 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, please contact your ERICA coordinator. Alternatively, you may send your comments to XBRL Spain info@xbri.es or to Eurofiling info@eurofiling.info

² **Disclaimer:** The Open Source software modules related with mapping and parts of the User Manual (“the user software”) has been authored by Javier Mora and Ignacio Boixo. The user software is copyrighted © under the terms established by Creative Commons Attribution 2.0 Generic as published at creativecommons.org/licenses/by/2.0/. The use, modification, copy and distribution of the user software is completely free.

Unless required by applicable law or agreed to in writing, the user software is distributed oriented to ERICA users and non-commercial users, on an "AS IS" BASIS, WITHOUT WARRANTIES OR CONDITIONS OF ANY KIND, either express or implied. You may not use this software except in compliance also with the specific language governing permissions and limitations of the *Intellectual Property Policy*, published at eurofiling.info/legal.shtml

The user software runs along with proprietary software, namely Excel © from Microsoft and © [easyREADER](#) © from easyESEF™ Ltd, the lite version of [easyQC](#) © (Quality Control), a Certified Software™ by XBRL International.

With the only exception of Microsoft Excel, all the software hereby included can be used at no cost in the conditions abovementioned. Reverse engineering and other unlawful methods are forbidden.

No Internet connection is required. No software installation is required other than Microsoft Excel XML, as above. Note the decimal separators (dot or comma) and alike are presented according to the Excel regional configuration.

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 *File type: .zip .xhtml .html*” button. Take into consideration that the type of the input file must be or .zip or .xhtml or .html, which are the file extension types in which the ESEF reports are available on the websites.

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Load ESEF report
File type: .zip .xhtml .html

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 2022 version.

The Annual Reports are filed to the respective national Officially Appointed Mechanism (OAM)³ and downloadable⁴ by the public. It is used the European Single Electronic Format, designed by ESMA according to the iXBRL specification and IFRS taxonomy.

After loading the ESEF report, the user will find the Excel sheet “*Facts*” with a list of all the facts included in the ESEF report in the sheet ***Facts***.

easyREADER: ESEF reader for XBRL files. www.easysesef.							
Input path: C:\ESEF\Distribution_easyQC\2023-03-17							
Languages: EN (EL, FR) Instance: 549300UOBOLVY36TGJ31-2020-12-31_en.							
3 Scale=Thousands, decimal accuracy: -3 Note that facts are always s							
EUR Currency ISO 4217							
Name	Fact	Notes	PeriodInit	PeriodEnd	UnitRef	Statement	Dimension
PropertyPlantAndEquipment	1,954,096,000			2020-12-31	EUR	210000	
PropertyPlantAndEquipment	1,878,221,000			2019-12-31	EUR	210000	
RightofuseAssets	38,498,000			2020-12-31	EUR	210000	
RightofuseAssets	42,652,000			2019-12-31	EUR	210000	
IntangibleAssetsAndGoodwill	39,545,000			2020-12-31	EUR	210000	
IntangibleAssetsAndGoodwill	36,226,000			2019-12-31	EUR	210000	
InvestmentProperty	270,413,000			2020-12-31	EUR	210000	
InvestmentProperty	195,003,000			2019-12-31	EUR	210000	
InvestmentAccountedForUsingEquityMethod	38,089,000			2020-12-31	EUR	210000	
InvestmentAccountedForUsingEquityMethod	37,742,000			2019-12-31	EUR	210000	
NoncurrentInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	8,324,000			2020-12-31	EUR	210000	
NoncurrentInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	5,829,000			2019-12-31	EUR	210000	
DeferredTaxAssets	18,456,000			2020-12-31	EUR	210000	
DeferredTaxAssets	17,618,000			2019-12-31	EUR	210000	
NoncurrentDerivativeFinancialAssets	936,000			2020-12-31	EUR	210000	
NoncurrentDerivativeFinancialAssets	1,000			2019-12-31	EUR	210000	
NoncurrentReceivables	10,349,000			2020-12-31	EUR	210000	
NoncurrentReceivables	6,023,000			2019-12-31	EUR	210000	
ext:NonCurrentAssetsRecognisedFromCostsToObtainOrFulfillContractsWithCustomers	222,000			2020-12-31	EUR	210000	
ext:NonCurrentAssetsRecognisedFromCostsToObtainOrFulfillContractsWithCustomers	84,000			2019-12-31	EUR	210000	
NoncurrentAssets	2,378,928,000			2020-12-31	EUR	210000	
NoncurrentAssets	2,219,399,000			2019-12-31	EUR	210000	

Only in the case of .zip files, the user will also find an Excel sheet for each ESEF financial statement, with the IFRS customary statement names, as ***110000, 210000, 32000...610000***. The content and structure of each statement is defined by the reporting company in the XBRL metadata (taxonomy extension linkbases) of its Annual Report. The sheet ***Linkbases*** visually shows the edited content of all the XBRL linkbases, including *anchoring* (relationship between IFRS concepts and proprietary -extended- concepts).

[00010] - Statement - StatementOfFinancialPosition							
Statement identified as: [210000] Statement of financial position, current/non-current							
EUR StatementOfFinancialPosition							
Concept	2020-12-31	2019-12-31	Qname				
Statement of financial position placeholder - this item MUST be used as a st			StatementOfFinancialPositionAbstract				
Assets			AssetsAbstract				
Non-current assets			NoncurrentAssetsAbstract				
Property, plant and equipment	1,954,096,000	1,878,221,000	PropertyPlantAndEquipment				
Right-of-use assets	38,498,000	42,652,000	RightofuseAssets				
Total intangible assets and goodwill	39,545,000	36,226,000	IntangibleAssetsAndGoodwill				
Investment property	270,413,000	195,003,000	InvestmentProperty				
Investments accounted for using equity method	38,089,000	37,742,000	InvestmentAccountedForUsingEquityMethod				
Non-current investments other than investments accounted for using e	8,324,000	5,829,000	NoncurrentInvestmentsOtherThanInvestmentsAccounted				
Deferred tax assets	18,456,000	17,618,000	DeferredTaxAssets				
Non-current derivative financial assets	936,000	1,000	NoncurrentDerivativeFinancialAssets				
Trade and other non-current receivables	10,349,000	6,023,000	NoncurrentReceivables				
Non-current assets recognised from costs to obtain or fulfill contracts	222,000	84,000	ext:NonCurrentAssetsRecognisedFromCostsToObtainOr				
Non-current assets	2,378,928,000	2,219,399,000	NoncurrentAssets				

The sheet ***Labels*** has the list of *Qnames* (technical names) and English description of all and each one the IFRS elements, corresponding to the current version of the IFRS taxonomy. The structure of the elements composing each customary IFRS statement is also visible. Note that the Preferred Labels of type *negated* forces the inversion of the sign of the amount when presented in Excel, in relation from the original in the XBRL file.

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

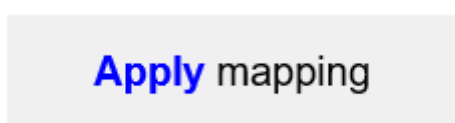
Apply the ESEF-ERICA mapping

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:

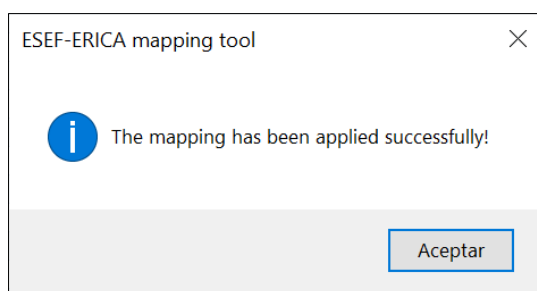
“IFRS - Mapping option 1”, “IFRS - Mapping option 2”, “IFRS - Mapping option 3”, “IFRS - Mapping option 4” and “IFRS - Mapping option 5”.

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.

easyREADER: ESEF reader for XBRL files. www.easysesef.							
Input path: C:\ESEF\Distribution_easyQC\2023-03-1							
Languages: EN (EL, FR) Instance: 549300U0BOLVY36TGJ31-2020-12-31_en							
3 Scale=Thousands, decimal accuracy: -3 Note that facts are always s							
EUR Currency ISO 4217							
Name	Fact	Notes	PeriodInit	PeriodEnd	UnitRef	Statement	Dimension
PropertyPlantAndEquipment	1,954,096,000			2020-12-31	EUR	210000	
PropertyPlantAndEquipment	1,878,221,000			2019-12-31	EUR	210000	
RightofuseAssets	38,498,000			2020-12-31	EUR	210000	
RightofuseAssets	42,652,000			2019-12-31	EUR	210000	
IntangibleAssetsAndGoodwill	39,545,000			2020-12-31	EUR	210000	
IntangibleAssetsAndGoodwill	36,226,000			2019-12-31	EUR	210000	
InvestmentProperty	270,413,000			2020-12-31	EUR	210000	
InvestmentProperty	195,003,000			2019-12-31	EUR	210000	
InvestmentAccountedForUsingEquityMethod	38,089,000			2020-12-31	EUR	210000	
InvestmentAccountedForUsingEquityMethod	37,742,000			2019-12-31	EUR	210000	
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NoncurrentDerivativeFinancialAssets	936,000			2020-12-31	EUR	210000	
NoncurrentDerivativeFinancialAssets	1,000			2019-12-31	EUR	210000	
NoncurrentReceivables	10,349,000			2020-12-31	EUR	210000	
NoncurrentReceivables	6,023,000			2019-12-31	EUR	210000	
ext:NonCurrentAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers	222,000			2020-12-31	EUR	210000	
ext:NonCurrentAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers	84,000			2019-12-31	EUR	210000	
NoncurrentAssets	2,378,928,000			2020-12-31	EUR	210000	
NoncurrentAssets	2,219,399,000			2019-12-31	EUR	210000	

After clicking the “Apply mapping” button, if the outcome is not fruitful due to some empty CBSO⁵ 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-tuning 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” (current and previous period)
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”

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.

When there is a fine tuning option filled in (priorities 1 or 2: Absolute value adjustment or Customized mapping), one of the following reasons could be filled in the “IFRS-Fine Tuning Area Comment”:

Extension Tag	Specific tag created by the group that must be anchored to an official ESEF taxonomy tag
Incorrect Tag	Incorrect use of official taxonomy tag or extension tag (e.g. another official taxonomy tag more specific for that Primary Financial Statement, mistake or abuse of unnecessary extensions)
Incorrect Sign	Sign reported by the company in the linkbases contrary to the one ESEF taxonomy states
No ESEF Taxonomy	Specific element for the ERICA questionnaire not included in the ESEF report (e.g. environmental information)
Rounding Error	Reporting Primary Financial Statements (PFS) with rounding errors even though they have been validated by OAM.
Notes w/o Tags	Specific element disclosed in the Notes without ESEF tags (taken from disclosure in the notes of the PFS).
Internal Mapping Error	ESEF-ERICA Mapping options for the ERICA Code is incorrect
Order in predefined mapping generates conflict	ESEF-ERICA Mapping options hierarchy generates conflict: e.g. second option should have been used prior to the first one, so analyst is forced to change the order with a customized mapping
Alternative customized mapping (not an extension)	Alternative customized mapping to the premapping options not being an extension considered by the reporting group.
Other Reason	Other Reasons

Import the ESEF-ERICA mapping

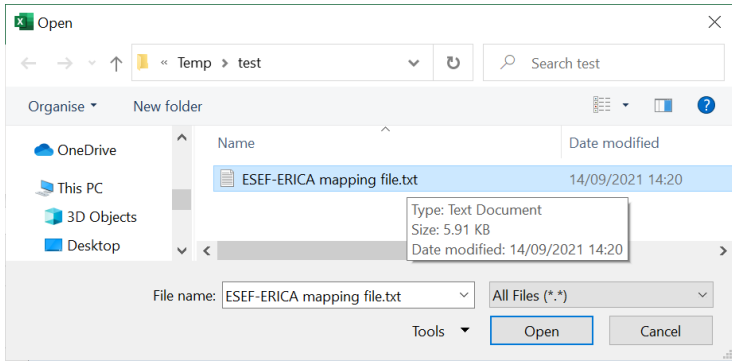
If the user already has a text file with the specific ESEF-ERICA mapping for a group, it can be imported directly on the tool going to the sheet “Mapping” and clicking on the button “Import mapping”. Those using the tool for the first time should go directly to the previous functionality (“Apply mapping”).

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 exported⁸ (for those users that have done part of the customized mapping and want to improve, change or finish the mapping).

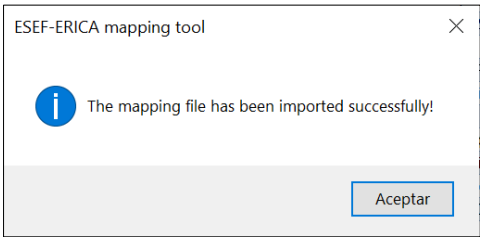
⁸ See next chapter with instructions to export a mapping file.

Import 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.

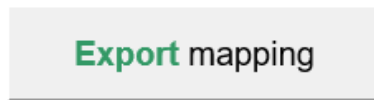


Once applied the (imported) mapping after loading the ZIP file, the user can obtain the figures of the company within the homogeneous template created by the ERICA WG in the “ERICA questionnaire”⁹ sheets. Each homogeneous line has its own codification, under the heading “CBSO code” (Central Balance Sheet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

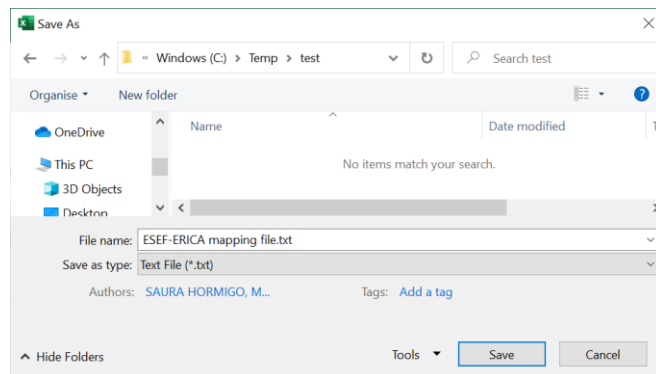
⁹ Sheets included in the “ERICA questionnaire”: Cover, Content, Gen. Charac., Function, Nature, Comprehensive, Assets, Liabilities & Equity, Cash Flow, Notes, Controls, Help.

Export the ESEF-ERICA mapping

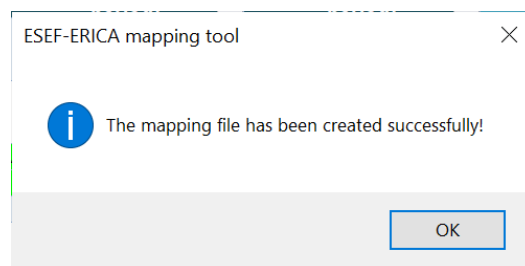
If the user wants to save in a text file the ESEF-ERICA mapping, it can be exported by the tool going to the sheet “Mapping” and clicking on the button “Export mapping”.



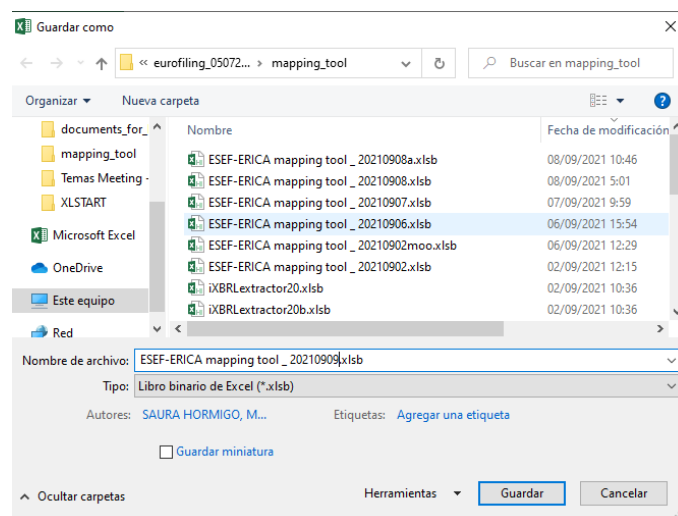
Once the button has been clicked, the tool will ask the user for the location and name of the mapping file. Please, choose a location, a name and click on the “Save” button.



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

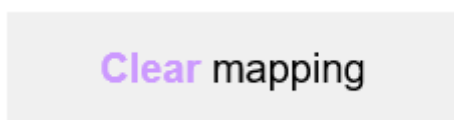


Finally, the user could save the file with all the data included in it until that moment going to File/Save As/.../name_of_file.xlsx format.



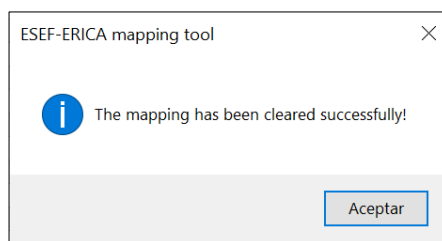
Clear the ESEF-ERICA mapping

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”.



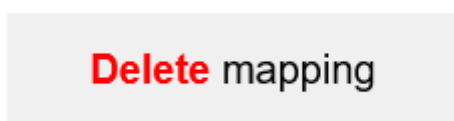
The clear process will delete the values included on the “ERICA questionnaire”⁹ sheets and will delete the colours in the background of the cells of the sheet “Mapping”. Once the clear process has finished the user will see a message like the one below.

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-tuning Area” columns G to J.

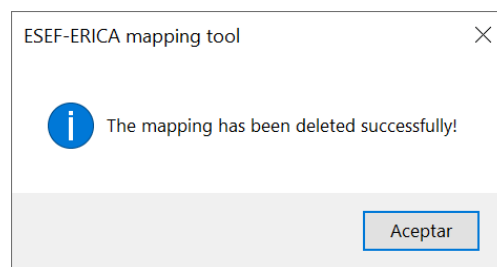


Delete the ESEF-ERICA mapping

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”⁹ sheets and the customized content (Fine-tuning 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”.

For the convenience of ERICA users, and better reading, note the prefix “ifrs-full:” for IFRS elements is optional, and normally omitted. Also note the prefix “ext:” is always used for extension elements, irrespective the original prefix declared in the report.

Example 1. Only one IFRS concept, with or without sign.

NameOfUltimateParentOfGroup
- InterestPaidClassifiedAsInvestingActivities

Example 2. More than one IFRS concept.

NoncurrentPayables + CurrentTaxLiabilitiesNoncurrent
+OtherNoncurrentFinancialLiabilities - LongtermBorrowings +
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.

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”)

ext:PagoPorInversiones

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

InvestmentProperty + ext:PagoPorInversionesEnOtrosActivosFinancieros +
ext:PagoPorInversionesEnEmpresasDelGrupoAsociadasYUnidadesDeNegocio

Example 7. Mapping the beginning / ending balance of the value of a concept [suffixed as (bb) or (eb) respectively].

CashAndCashEquivalentents(bb)
CashAndCashEquivalentents(eb)