

European Records of IFRS Consolidated Accounts

FREE DATA

January 2022

What is ERICA?

ERICA is a database of aggregated and harmonized accounting data of non-financial listed groups of 9 European countries, based on IFRS accounting standards. Together with the data, yearly analyses on European groups are released through specific publications.

Who is responsible for ERICA?

ERICA is managed by the European Committee of Central Balance Sheet Data Offices (ECCBSO). The ECCBSO is an informal body of experts from National Central Banks and National Statistical Institutes of Europe. Under the aegis of the ECCBSO, the ERICA Working Group is responsible for maintaining and improving the ERICA database.

What type of information is available in ERICA?

Aggregated values: Income statement, statement of other comprehensive income, statement of financial position, statement of cash flows, additional disclosures and ratios of non-financial listed groups

Measures: absolute values, weighted averages, number of groups, minimums, maximums and quartiles

9 European countries: Austria, Belgium, France, Germany, Greece, Italy, Portugal, Spain and Turkey. It should be stressed that aggregated figures on country level (based on the country in which the parent entity is established), are not necessarily representative for the national economy, since the activities of listed groups can be spread among many other countries through their subsidiaries.

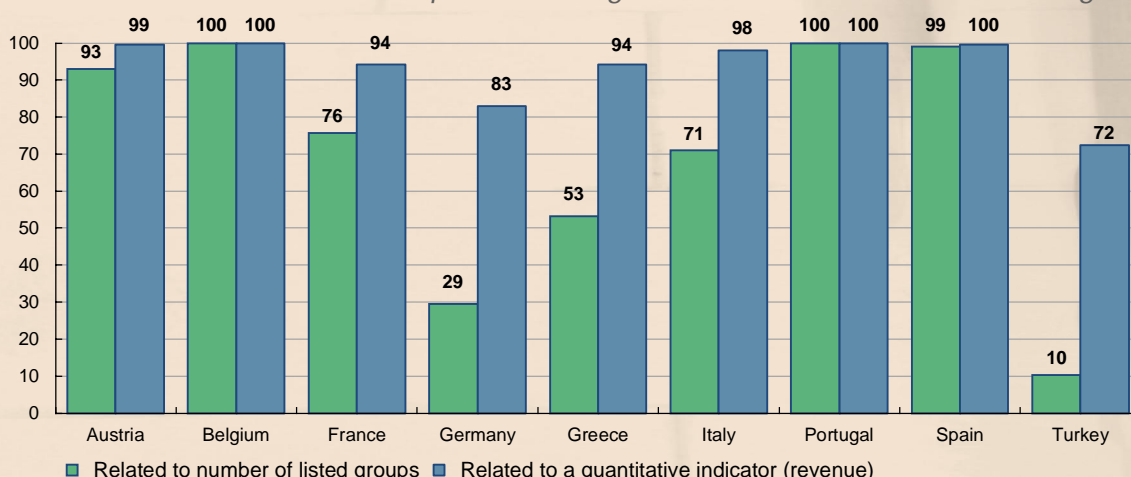
Period: From 2005 onwards

Breakdowns by 3 size classes (Small, Medium, Large) and business sectors (4 broad and 14 detailed sectors of activity)

To what degree ERICA data reflects the population of listed groups in each country? (to be continued)

In general, ERICA database fairly reproduces the population of non-financial listed groups in each European country. Although there is some bias in coverage, the structure of samples in ERICA, by business sector, reflects the population of listed groups in every country.

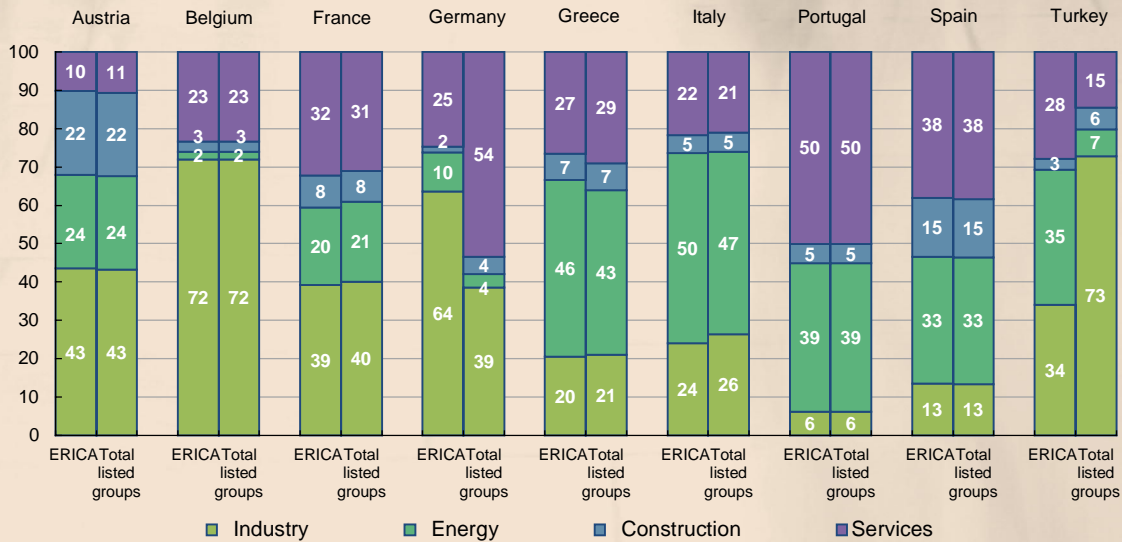
Extract from the 2020 Annual Report – coverage related to total number of listed groups (in %)



e r i c a

To what degree ERICA data reflects the population of listed groups in each country? (continuation)

Extract from the 2020 Annual Report – structure by country and sector related to revenue (in %)



When data is usually made available?

The data of a specific year N are usually made available in February N+2 altogether

What can be done with ERICA data?

ERICA data is quite useful for analysis about the evolution and situation of consolidated non-financial listed groups in Europe. In particular, it is used for cross-countries comparisons, time-series analysis and risk analysis.

How to get access to ERICA and related publications?

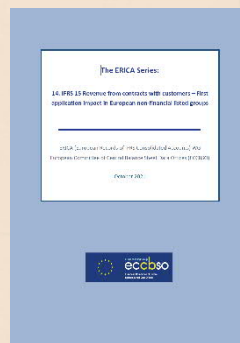
ERICA data is available for free at: <http://www.bach.banque-france.fr/?lang=en>
(Note: ERICA is hosted by Banque de France)

Annual Report 2020



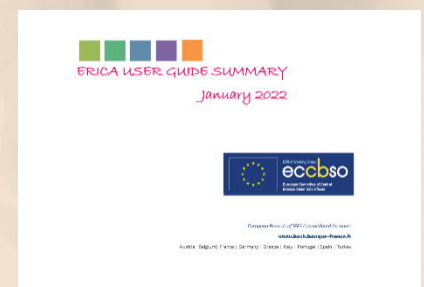
Annual Report: presents some highlights of European non-financial listed groups, on profitability and financial structure, as well as on financial debt structure and cost of debt.

ERICA Series



ERICA Series: 13 publications offer deeper analysis of consolidated listed groups regarding a variety of themes (IFRS 15 impact, IFRS 16 impact, the risk-return paradox, etc.)

User Guide: 2020 data



User Guide: covers the methodology underpinning the data following a user-friendly approach. It supports the process of observing variables to obtain the extra information needed to compare data.

Next update: February 2023