ERICA Working Group

IFRS-compliant ERICA format
(adapted to IFRS applicable in 2016)

European Committee of Central Balance Sheet Data Offices (ECCBSO)

Members of the ERICA WG who have contributed to the development of this format (those in italics are observers of the ERICA WG)		
Saskia Vennix	Banque Nationale de Belgique	saskia.vennix@nbb.be
Claire Mangin-Soubret	Banque de France	claire.mangin-soubret@banque-france.fr
Riccardo Renzi	Banca d'Italia	riccardo.renzi@bancaditalia.it
Pilar Saura	Banco de España	pilar.saura@bde.es
Ana Bárbara Pinto	Banco de Portugal	apinto@bportugal.pt
Olga Lymperopoulou	Bank of Greece	olimperopoulou@bankofgreece.gr
Laurent Carlino	Banque de France	laurent.carlino@banque-france.fr
Ilse Rubbrecht	Banque Nationale de Belgique	Ilse.Rubbrecht@nbb.be
Vincenzo Favale	Centrale dei Bilanci/Cerved Grou	vincenzo.favale@cervedgroup.com
Frank Raulf	Deutsche Bundesbank	frank.raulf@bundesbank.de
Lena Leontyeva	Deutsche Bundesbank	olena.leontyeva@bundesbank.de
Sabine Wukovits	Oesterreichische Nationalbank	sabine.wukovits@oenb.co.at
Katarzyna Bankowska	European Central Bank	katarzyna.bankowska@ecb.europa.eu
Bartek Czajka	*IASB*	*bczajka@ifrs.org*
Onur Yilmaz	*Central Bank of the Republic of Turkey*	*IsmailOnur.Yilmaz@tcmb.gov.tr*

Standard format based on IFRS taxonomy

CONTENTS

GENERAL CHARACTERISTICS

General characteristics and employment

STATEMENT OF PROFIT OR LOSS

Function

Nature

STATEMENT OF COMPREHENSIVE INCOME

Comprehensive income

STATEMENT OF FINANCIAL POSITION

Assets

Liabilities and equity

STATEMENT OF CASH FLOWS

Cash flow

NOTES

Notes

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

References to the IFRS taxonomy refer to its 2016 version.

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

GENERAL CHARACTERISTICS AND EMPLOYMENT	CBSO code	IFRS Paragraph	XBRL Taxonomy

these cells are automatically completed by filling 1 and 2.7

Version 2017

1. Name of reporting entity (group) — 1.51 a — IFRS

G001

2. Identification of parent entity of the group (or the corporation in case of individual accounts)
2.1. Name of the parent entity — G019
2.2. National identification code of the parent entity — G002 — CBSO-RF
2.3. ERICA identification code of the parent entity — G029
2.6. Country of the parent entity (please select one from the drop-down list) — G012 — 1.138.a — IFRS

3. Information on the ultimate parent entity of the group
3.1. Name of the ultimate parent entity of the group — G020 — 1.138.c, 24.13 — IFRS
3.2. National identification code of the ultimate parent entity of the group — G0200

4. Nature of financial statements *(consolidated or individual)* — 1.51 b — IFRS
Consolidated — G003

5. Accounting period
5.1. Yearly or interim financial statements — 1.51.c — IFRS
Yearly — G004
5.2. Date of the beginning of the reporting period *(yyyy-mm-dd)* — 2016-01-01 — G005 — CBSO-RF

	Current	Previous			
5.4. Number of months of the reporting period			G0061	1.51.c	CBSO

6. Presentation currency *(please select one from the drop-down list)* — 1.51 d, 21.53 — IFRS
EUR, Euro Member Countries, Euro — G007

7. Level of precision in financial statement's figures *(please select one from the drop-down list)* — 1.51.e — IFRS
Units — G008

8. Description of operations and principal activities — 1.138.b — IFRS
8.1. Sector classification of the reporting entity *(**four** digits NACE code)* (a) — G0150 — CBSO-RF

13. Information about options allowed by IFRS (at December 2016) (b)
13.2. Subsequent measurement of property, plant and equipment — G082 — 16.73.a — IFRS
13.3. Subsequent measurement of investment property — G088 — 40.30, 40.75.a — IFRS
13.4. Method of presentation of statement of other comprehensive income — G089 — 1.91 — CBSO-RF

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

Back to contents   Back to top

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

| 0 |

NAME OF REPORTING ENTITY:

| 0 |

STATEMENT OF PROFIT OR LOSS BY FUNCTION		IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period Current	Previous
1a. Gross profit	Help	**1.103**	**IFRS**	**10_20**	**0.00**	**0.00**
1a.1. *(Operating)* Revenue		1.82.a,1.103	IFRS	10		
1a.2. (-) Cost of sales		1.99, 1.103	IFRS	20		
1b. Other operating income	Help	**1.102, 1.103**	**IFRS**	**11**		
of which, income from government grants		20.39.b CP	IFRS	112		
of which, impairment reversals		1.99	CBSO-RF	113		
2. (-) Operating expenses		**1.103, 1.99**	**CBSO-RF**	**21**	**0.00**	**0.00**
2.1 (-) Distribution costs		1.99, 1.103	IFRS	210		
2.2 (-) Research and development costs		38.126	IFRS	211		
2.3 (-) Administrative expenses		1.99, 1.103	IFRS	212		
2.4 (-) Restructuring costs		1.98.b, 1.97	IFRS	213		
2.5 (-) Other operating expenses		1.103	CBSO-RF	219		
3. Gain (loss) in changes in fair value of non-current assets	Help	**40.76.d, 41.40**	**CBSO-RF**	**15**		
4. Profit (loss) from operating activities		*32.IE33*	*IFRS*	*10_22*	*0.00*	*0.00*
5. Net financial result		**CP**	**CBSO-RF**	**14**	**0.00**	**0.00**
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	Help	CP	CBSO-RF	145_147		
5.4. Exchange differences recognised in profit or loss (a)		21.52.a	IFRS	950		
5.5. Profit (loss) from investments in related parties			CBSO-RF	141		
of which, share of profit (loss) of associates and joint ventures accounted for equity method	Help	1.82.c	IFRS	143		
6. Other non-operating income (expense)		**CP**	**CBSO-RF**	**169_269**		
7. Profit (loss) before tax		*1.103*	*IFRS*	*10_26*	*0.00*	*0.00*
8. (-) Income tax expense (income)		**12.80.d.,1.82.d**	**IFRS**	**27**		
9. Profit (loss) after tax from continuing operations *(before non-controlling interests)*		*1.82.e.i*	*IFRS*	*10_27*	*0.00*	*0.00*
10. Profit (loss) from discontinued operations, net of tax		IFRS 5.33.a.i, IFRS 5.33.b.i, **1.82.e, 1.98.e**	**IFRS**	**18**		
11. Profit (loss) *(before non-controlling interests)*		*1.82.f, 1.106.d.i, 1.81a*	*IFRS*	*10_28*	*0.00*	*0.00*
12. (-) Profit (loss) attributable to non-controlling interests		1.83.a.i, 1.81b.a.i, IFRS **12.12e**	**IFRS**	**29**		
13. Profit (loss) attributable to owners of parent		*1.83.a.ii, 1.81b.a.ii*	*IFRS*	*10_29*	*0.00*	*0.00*
I. ADDITIONAL DISCLOSURES BY NATURE		**1.104**				
1. (-) Employee expenses		**1.102, 1.99, 1.104**	**IFRS**	**222**		
2. (-) Depreciation and amortisation	Help	**1.102, 1.104**	**IFRS**	**223**		
3. (-) Impairment losses, total (not reversals)	Help	**1.99**	**IFRS**	**224**		
of which, (-) impairment losses from goodwill		IFRS 3.B67.d.v	IFRS	2242		
4. Changes in inventories of finished goods and work in progress		**1.102, 1.99**	**IFRS**	**12_221**		
5. Work performed by the enterprise and capitalised		**1.IG6**	**IFRS**	**13**		
6. (-) Raw materials and consumables used	Help	**1.102, 2.36.d, 2.39, 1.99**	**IFRS**	**220**		
7. (-) Research and development costs		**38.126**	**IFRS**	**225**		

| Back to contents | Back to top |

Version 2017

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

STATEMENT OF PROFIT OR LOSS BY NATURE		IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period Current	Previous
1. Operating revenue		**1.102, 1.85**	**IFRS**	**10_13**	**0.00**	**0.00**
1.1. Revenue	Help	1.82.a, 1.103	IFRS	10		
1.2. Other operating income, total	Help	1.102, 1.103	IFRS	11		
of which, income from government grants		20.39.b CP	IFRS	112		
of which, impairment reversals		1.99	CBSO-RF	113		
1.3. Changes in inventories of finished goods and work in progress		1.102, 1.99	IFRS	12_221		
1.4. Work performed by the enterprise and capitalised		1.IG6	IFRS	13		
2. (-) Operating expenses		**CP**	**CBSO-RF**	**22**	**0.00**	**0.00**
2.1. (-) Raw materials and consumables used (a)	Help	1.102, 2.36.d, 2.39, 1.99	IFRS	220		
2.2. (-) Employee expenses		1.102, 1.99, 1.104	IFRS	222		
2.3. (-) Depreciation and amortisation	Help	1.102, 1.104	IFRS	223		
2.4. (-) Impairment losses, total (not reversals)	Help	1.99	IFRS	224		
of which, (-) impairment losses from goodwill		IFRS 3.B67.d.v	IFRS	2242		
2.5. (-) Research and development [by nature]		38.126	IFRS	225		
2.6. (-) Restructuring costs		1.98.b, 1.97	IFRS	226		
2.7. (-) Other operating expenses		1.99, 1.102	CBSO-RF	239		
3. Gain (loss) in changes in fair value of non-current assets	Help	**40.76.d, 41.40**	**CBSO-RF**	**15**		
4. Profit (loss) from operating activities		*32.IE33*	*IFRS*	*10_22*	*0.00*	*0.00*
5. Net financial result		**CP**	**CBSO-RF**	**14**	**0.00**	**0.00**
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	Help	CP	CBSO-RF	145_147		
5.4. Exchange differences recognised in profit or loss (a)		21.52.a	IFRS	950		
5.5. Profit (loss) from investments in related parties			CBSO-RF	141		
of which, share of profit (loss) of associates and joint ventures accounted for equity method	Help	1.82.c	IFRS	143		
6. Other non-operating income (expense)		**CP**	**CBSO-RF**	**169_269**		
7. Profit (loss) before tax		*1.103*	*IFRS*	*10_26*	*0.00*	*0.00*
8. (-) Income tax expense (income)		**12.80.d.,1.82.d**	**IFRS**	**27**		
9. Profit (loss) after tax from continuing operations *(before non-controlling interests)*		*1.82.e.i*	*IFRS*	*10_27*	*0.00*	*0.00*
10. Profit (loss) from discontinued operations, net of tax		**IFRS 5.33.a.i, IFRS 5.33.b.i,**	**IFRS**	**18**		
11. Profit (loss) *(before non-controlling interests)*		*1.82.f, 1.106.d.i, 1.81a*	*IFRS*	*10_28*	*0.00*	*0.00*
12. (-) Profit (loss) attributable to non-controlling interests		**1.83.a.i, 1.81b.a.i, IFRS**	**IFRS**	**29**		
13. Profit (loss) attributable to owners of parent		*1.83.a.ii, 1.81b.a.ii*	*IFRS*	*10_29*	*0.00*	*0.00*

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

Back to contents   Back to top

COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

Version 2017

STATEMENT OF COMPREHENSIVE INCOME	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period Current	EUR Period Previous
I. PROFIT (LOSS) *(line 11 of income statement)*	**1.82.f**	**IFRS**	**10_28**	0.00	0.00
II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD	**1.91.a**	**IFRS**	**592**	0.00	0.00
II.I. Other comprehensive income that will not be reclassified to profit or loss	**1.IG6**	**IFRS**	596	0.00	0.00
1. Gains (losses) on revaluation	1.7, 1.91.a	IFRS	59204		
2. Remeasurements of defined benefit plans	1.7, 1.91.a, 19.120A.h	IFRS	59205		
3. Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	1.82A.a	IFRS	592061		
4. Remaining other comprehensive income that will not be reclassified		CBSO-RF	59602		
5. Income tax relating to other comprehensive income that will not be reclassified	1.91	IFRS	59221		
II.II. Other comprehensive income that will be reclassified to profit or loss	**1.IG6**	**IFRS**	597	0.00	0.00
1. Exchange differences on translation	**21.52.b, 1.7, 1.91**	**IFRS**	**59201**		
2. Available-for-sale financial assets	**IFRS 7.20.a.ii, 1.91**	**IFRS**	**59202**		
of which, unrealized gains/(losses) on available-for-sale financial assets	IFRS 7.20.a.ii, 1.91	IFRS	592021		
of which, (gains)/losses reclassified to profit or losses on available-for-sale financial assets	IFRS 7.20.a.ii, 1.92	IFRS	592022		
3. Cash flow hedges	**IFRS 7.23**	**IFRS**	**59203**		
of which, unrealized gains/(losses) on cash flow hedges	IFRS 7.23.c	IFRS	592031		
of which, (gains)/losses reclassified to profit or losses on cash flow hedges	IFRS 7.23.d	IFRS	592032		
4. Gains (losses) from hedges of net investments in foreign operations	**39,102**	**IFRS**	**59209**		
5. Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	1.82.A.b	IFRS	592062		
6. Remaining other comprehensive income that will be reclassified	1.91.a, 1.83.b, IFRS 5.38	CBSO	59603		
7. Income tax relating to other comprehensive income that will be reclassified	1.91	IFRS	59222		
III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)	**1.82.i, 1.83.b**	**IFRS**	**590**	0.00	0.00
1. Attributable to owners of the parent	1.83.b.ii	IFRS	5901		
2. Attributable to non-controlling interests	1.83.b.i	IFRS	5902		

Back to contents

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:
0

NAME OF REPORTING ENTITY:
0

ASSETS		IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period Current	Previous
I. ASSETS, NON-CURRENT, TOTAL		**1.66, 31.56**	**IFRS**	**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**		
3. Intangible assets and goodwill		**1.54.c, 1.55 CP**	**IFRS**	**32**	**0.00**	**0.00**
3.1. Goodwill		IFRS 3.B67.d	IFRS	320		
3.2. Development costs		38.119.g	IFRS	321		
3.3. Computer software, copyrights, patents and other industrial property rights, service and operating rights		38.119.c, 38.119.e	CBSO-RF	322_323		
3.4. Remaining intangible assets	Help	38,119	CBSO-RF	328		
4. Biological assets, total	Help	**1.54.f**	**IFRS**	**33_42**		
5. Investments in related parties	Help	**27.38, 1.54.e, 27.40, 1.55 CP**	**IFRS**	**34**		
of which, equity accounted investments				340		
6. Deferred tax assets		**1.54.o, 12.81.g.i**	**IFRS**	**35**		
7. Other financial assets, non-current	Help	**1.54.d**	**IFRS**	**36**		
of which, derivatives (including hedging assets), non-current		1.55 CP	IFRS	37		
8. Remaining assets, non-current	Help	**1.78.b, 1.66.d, CP**	**CBSO-RF**	**39**		
of which, non-current trade receivables		1.78.b	IFRS	390		
II. ASSETS, CURRENT, TOTAL		**1.66**	**IFRS**	**4**	**0.00**	**0.00**
9. Inventories		**1.54.g, 2.36.b**	**IFRS**	**41**		
10. Other financial assets, current	Help	**1.54.d**	**IFRS**	**43**		
of which, derivatives (including hedging assets), current		1.55 CP	IFRS	44		
11. Current tax receivables (only income tax)		**1.54.n**	**IFRS**	**45**		
12. Trade receivables, net		**1.54.k, 1.68, 1.78b**	**IFRS**	**460**		
13. Cash and cash equivalents (a)		**1.54.i**	**IFRS**	**48**		
14. Remaining assets, current (b)	Help	**1.77, 39.37.a, 1.78.b, 17.47.a**	**CBSO-RF**	**491**		
of which prepayments, current (prepaid expenses, among others)		1.78.b	IFRS	47		
15. Non-current assets and disposal groups held for sale or held for distribution to owners	Help	**IFRS 5.38, 1.54.j, IFRS 5.5A**	**IFRS**	**40**		
ASSETS, TOTAL		**1.55 CP**	**IFRS**	**3_4**	**0.00**	**0.00**

(a) As defined by IAS 7.6
(b) Please note that advanced payments on inventories shall be accounted for in this line.

Version 2017

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:
0
NAME OF REPORTING ENTITY:
0

LIABILITIES AND EQUITY		IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period Current	Previous
I. EQUITY, TOTAL		1.55 CP, 1.78e	**IFRS**	50_56	0.00	0.00
A. Equity attributable to owners of parent		1.54.r	**IFRS**	50_55	0.00	0.00
1. Share capital		1.54.r, 1.78.e	**CBSO-RF**	50		
2. Share premium		1.77, 1.78.e	**IFRS**	51		
3. Retained earnings	Help	1.78.e, 1.IG6	**IFRS**	54_55_527		
of which, legal and statutory reserves				527		
4. Other reserves		1.78.e, 1.77, 1.54.r	**IFRS**	52	0.00	0.00
4.1. Translation reserves		21.52.b	IFRS	521		
4.2. Revaluation reserves		16.77.f, 38.124.b	IFRS	522		
4.3. Hedging reserves		IFRS 7.23	IFRS	523		
4.4. Available for sale reserves		1.106.b	IFRS	524		
4.5. Reserve of remeasurements of defined benefit plans		1,108	IFRS	526		
4.6. Remaining reserves	Help		CBSO-RF	528		
5. (-) Treasury shares		32.34	**IFRS**	53		
B. Non-controlling interests		1.54.q, 27.33, 1.54, 27.27	**IFRS**	56		
C. Other equity interest		1.78e	**IFRS**	569		
II. LIABILITIES, TOTAL		1.55 CP	**IFRS**	6_7	0.00	0.00
A. Liabilities, non-current, total		1.60, 1.69	**IFRS**	6	0.00	0.00
6. Interest-bearing borrowings, non-current		1.54.m	**IFRS**	60_61		
of which, borrowings from financial institutions, non-current	Help	CP	CBSO-RF	603		
of which, finance leases, non-current		1.55 CP	IFRS	604		
of which, bonds issued, non-current		CP	CBSO-RF	601		
7. Deferred income, non-current		1.78	**IFRS**	62		
of which, government grants, non-current *(classified as deferred*		20.24, 1.55 CP	IFRS	620		
8. Provisions for employee benefits, non-current		19.120A.c.i, 19.120A.c.ii, 1.78.d	**IFRS**	64		
9. Other provisions, non-current	Help	1.54.l, 1.78d	**IFRS**	63		
10. Deferred tax liabilities		1.54.o, 12.81.g.i	**IFRS**	67		
11. Other non-interest-bearing liabilities, non-current	Help	1.54.m, 1.77	**CBSO-RF**	65_69		
of which, derivatives (including hedging liabilities), non-current		IFRS 7.22.a-b, 1.55 CP	IFRS	66		
of which, trade payables, non-current		1.78 CP	IFRS	690		
B. Liabilities, current, total		1.60, 1.69	**IFRS**	7	0.00	0.00
12. Interest-bearing borrowings, current		1.54.m	**IFRS**	71_72		
of which, borrowings from financial institutions, current	Help	CP	CBSO-RF	713		
of which, finance leases, current		1.55 CP	IFRS	714		
of which, bonds issued, current		CP	CBSO-RF	711		
13. Deferred income, current		1.78	**IFRS**	73		
of which, government grants, currents *(classified as deferred income)*		20.24, 1.55 CP	IFRS	730		
14. Provisions for employee benefits, current		19.120A.c.i, 19.120A.c.ii, 1.78.d	**IFRS**	75		
15. Other provisions, current	Help	1.54.l, 1.78d	**IFRS**	74		
16. Current tax payables (only income tax)		1.54.n	**IFRS**	77		
17. Trade payables		1.54.k, 1.70, 1.78	**IFRS**	780		
18. Other non-interest-bearing liabilities, current	Help	CP, 19.10.a	**CBSO-RF**	790		
of which, advances received		11.40.b, 1.55 CP	IFRS	781		
of which, derivatives (including hedging liabilities), current		IFRS 7.22.a-b, 1.55 CP	IFRS	761		
19. Liabilities included in disposal groups held for sale	Help	IFRS 5.38, 1.54.p	**IFRS**	70		
EQUITY AND LIABILITIES, TOTAL		1.55 CP	**IFRS**	50_7	0.00	0.00

ADDITIONAL DISCLOSURES

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Current	Previous
1. Dividends distributed (Owners and Non Controlling Interests)	1,107	**IFRS**	58950		
2. Proposal of dividends (Owners)	CP	**CBSO-RF**	970		

Version 2017

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

Version 2017

STATEMENT OF CASH FLOWS	Help			EUR Period	
	IFRS Paragraph	XBRL Taxonomy	CBSO code	Current	Previous
I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	7.45	IFRS	80	0.00	
II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	7.10, 7.50d	7.10, 7.50d	81		
of which, operating cash flow from discontinued operations	IFRS 5.33c		814		
of which, (-) interests paid	IAS 7.33, 7.34		815		
of which, interests received	IAS 7.33, 7.34		816		
of which, (-) dividends paid	IAS 7.33, 7.34		817		
of which, dividends received	IAS 7.33, 7.34		818		
III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	7.10, 7.50d	IFRS	82		
of which, investing cash flow from discontinued operations	IFRS 5.33c		824		
of which, (-) interests paid	IAS 7.33, 7.34		825		
of which, interests received	IAS 7.33, 7.34		826		
of which, dividends received	IAS 7.33, 7.34		828		
IV. FREE CASH FLOW (II + III)		CBSO-RF	81_82	0.00	0.00
V. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	7.10, 7.50d	IFRS	83		
of which, financing cash flow from discontinued operations	IFRS 5.33c		834		
of which, (-) interests paid	IAS 7.33, 7.34		835		
of which, interests received	IAS 7.33, 7.34		836		
of which, (-) dividends paid	IAS 7.33, 7.34		837		
of which, dividends received	IAS 7.33, 7.34		838		
of which, proceeds from borrowings	IAS 7.17.a		839		
of which, (-) repayment of borrowings	IAS 7.17.d		840		
of which, issue of shares	IAS 7.17.a		841		
VI. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + V)	7.45	IFRS	84	0.00	0.00
VII. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS	7.25, 7.28	IFRS	85		
VIII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS	CP	CBSO-RF	86		
IX. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + VI + VII + VIII)	7.45	IFRS	87	0.00	0.00
X. ADJUSTMENTS TO RECONCILE WITH THE STATEMENT OF FINANCIAL POSITION		CBSO-RF	88		
XI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION		CBSO-RF	89	0.00	0.00

Back to contents	Back to top

COUNTRY OF INCORPORATION:
0
NAME OF REPORTING ENTITY:
0

GENERAL CHARACTERISTICS AND EMPLOYMENT	CBSO code	IFRS Paragraph	XBRL Taxonomy
2. Identification of parent entity of the group (or the corporation in case of individual accounts)			
2.2. National identification code of the parent entity	G002		CBSO-RF
2.3. ERICA identification code of the parent entity	G029		CBSO-RF
2.4. ISIN identification code of the parent entity	G031		CBSO-RF
2.5. LEI code of the parent entity	G033		CBSO-RF
3. Information on the ultimate parent entity of the group			
3.3. ERICA identification code of the ultimate parent entity of the group	G0201		
3.4. ISIN identification code of the ultimate parent entity of the group	G0203		
3.5. Country of the ultimate parent entity of the group (please select one from the drop-down list)	G0121	1.138.a	IFRS

5.3. Date of the end of the reporting period *(yyyy-mm-dd)* — 2016-12-31 — G006 — 1.51.c — IFRS

8.2. Description of activities by NACE code and revenue

	NACE code (**four** digits) CBSO-RF G015	Revenue CBSO-RF G016	
			1
			2
			3
			4

9. Listed companies *(please mark where appropiate)* — CBSO-RF

Listed with shares or other instruments on a EU regulated market — G017

Capitalization (at date of ending of the reporting period, otherwise last day of the year) - **Data in units**

	Current period	Previous period				
Total Capitalization (all kind of shares)			Help	G0173	CBSO-RF

10. Data previous period changed (i.e. restated accounts) (a) — G021 — CBSO-RF

Reason of recalculated data:
1. Change in accounting policy resulting from amendments to…

	CBSO code	XBRL Taxonomy
1.1. Financial Instruments (IFRS 9)	G02112	CBSO-RF
1.2. Revenue from contracts with customers (IFRS 15)	G02115	CBSO-RF
1.3. Investment entities (IFRS 10, 12 and IAS 28)	G02117	CBSO-RF
1.4. Depreciation and amortisation (IAS 16 and 38)	G02118	CBSO-RF
1.5. Share based payment transactions (IFRS 2)	G02119	CBSO-RF
1.6. Bearer plants (IAS 16 and IAS 41)	G02120	CBSO-RF
1.7. Deferred tax assets	G02121	CBSO-RF
1.8. Joint operations (IFRS 11)	G02122	CBSO-RF
1.9. Leases (IFRS 16)	G02123	CBSO-RF
2. Voluntary change in accounting policy (IAS 8)	G0212	CBSO-RF
3. Correction of prior periods errors (IAS 8)	G0213	CBSO-RF
4. Reclassification (IAS 8) (b)	G0214	CBSO-RF
5. Business Combination (IFRS 3)	G0215	CBSO-RF
6. Non-current assets held for sale and discontinued operations (IFRS 5)	G0216	CBSO-RF
7. Other reason / open field	G0217	CBSO-RF

11. Opinion on the financial statements given by the auditor (c)

Not audited — G026 — CBSO-RF

12. Information about employment *(please specify below)*

Full-time equivalents — G091

	Current period	Previous period			
Number of employees' average over period			G027	1.112.c CP	IFRS
Number of employees at end of period			G028	CP	CBSO-RF

13.1. Method of presentation of cash-flow statement — Direct method — G081 — 7.18 — CBSO-RF

Version 2017

Standard format based on IFRS taxonomy

STATEMENT OF PROFIT OR LOSS: ADDITIONAL DISCLOSURES		IFRS paragraph	XBRL Taxonomy	CBSO code	EUR Period Current	Previous
1. Capitalized borrowing costs / interest expenses	Help	23.26.a	CBSO-RF	960		
2. Variation of revenue by reasons (absolute values)						
2.1. Organic growth / decrease			CBSO-RF	101		
2.2. Exchange currency			CBSO-RF	102		
2.3. Changes in perimeter			CBSO-RF	103		
2.4. Other			CBSO-RF	104		
2.5. Not Classified (without information to classify variation of revenue)			CBSO-RF	105		

STATEMENT OF CASH FLOW: ADDITIONAL DISCLOSURES			CBSO code	EUR Period Current	Previous
1. Additions to assets (gross amount)					
1.1. Additions to intangible and tangible assets		CBSO-RF	3001_3002		
1.2. Additions to-financial assets (current and non-current)		CBSO-RF	3003		

STATEMENT OF FINANCIAL POSITION: ADDITIONAL DISCLOSURES	IFRS paragraph	XBRL Taxonomy	CBSO code	EUR Period Current	Previous
1. Pension benefit obligations (gross amount)	19.57.a	IFRS	751		

OPERATING LEASES (IFRS 16): DISCLOSURES	IFRS paragraph	XBRL Taxonomy	CBSO code	Current	Previous
1. Lease payments, total	**17.31.b, 17.35.a**	**IFRS**	**3100**		
1.1. Lease payments not later than one year	17.31.b.i, 17.35.a.i	IFRS	3101		
1.2. Lease payments later than one year and no later than five years	17.31.b.ii, 17.35.a.ii	IFRS	3102		
1.3. Lease payments later than five years	17.31.b.ii, 17.35.a.ii	IFRS	3103		
2. (-) Annual rent expense	**17.35.c**	**IFRS**	**3104**		

(a) Please report in this cell if figures of the previous year are not identical, for whatever reasons, to those presented in last year's financial statements.

(b) All adjustments of the presentation in the statement of profit or loss that have an impact on the EBITDA and in the statement of financial position that have an impact on the main rubliques

(c) Qualified opinion represents financial statements with restrictions or remarks and unqualified opinion supposes financial statements without any restrictions.

	Description	Comments	Explanatory notes if control is not met
	MATCH CONTROLS		
1	Total assets = Equity and Liabilities. Current period	OK	
2	Total assets = Equity and Liabilities. Previous period	OK	
3	Profit (loss) (Income statement line 20 <> Comprenhensive). Previous period	OK	
4	Profit (loss) (Income statement line 20 <> Comprenhensive). Current period	OK	
5	Profit (loss) attributable to non-controlling interests + attributable to owners of the parent= total comprehensive income. Previous period	OK	
6	Profit (loss) attributable to non-controlling interests + attributable to owners of the parent= total comprehensive income. Current period	OK	
7	Cash and cash- equivalents n coincides with Cash-Flow. Current period	OK	
8	Cash and cash- equivalents n-1 coincides with Cash-Flow. Previous period	OK	
9	Statement of financial position: derivatives must <= other financial assets (non-current). Current period	OK	
10	Statement of financial position: derivatives must <= other financial assets (non-current). Previous period	OK	
11	Statement of financial position: derivatives must <= other financial assets (current). Current period	OK	
12	Statement of financial position: derivatives must <= other financial assets (current). Previous period	OK	
13	Statement of financial position: trade receivables must <= remaining assets (non-current). Current period	OK	
14	Statement of financial position: trade receivables must <= remaining assets (non-current). Previous period	OK	
15	Statement of financial position: government grants must <= deferred income (non-current). Current period	OK	
16	Statement of financial position: government grants must <= deferred income (non-current). Previous period	OK	
17	Statement of financial position: government grants must <= deferred income (current). Current period	OK	
18	Statement of financial position: government grants must <= deferred income (current). Previous period	OK	
19	Statement of financial position: derivatives + trade payables must <= other non-interest-bearing liabilities (non-current). Current period	OK	
20	Statement of financial position: derivatives + trade payables must <= other non-interest-bearing liabilities (non-current). Previous period	OK	
21	Statement of financial position: derivatives + advances received must <= other non-interest-bearing liabilities (current). Current period	OK	
22	Statement of financial position: derivatives + advances received must <= other non-interest-bearing liabilities (current). Previous period	OK	
23	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (non-current). Current period	OK	
24	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (non-current). Previous period	OK	
25	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (current). Current period	OK	
26	Statement of financial position: borrowings from financial institutions + finance leases + bonds issuedmust <= interest-bearing borrowings (current). Previous period	OK	
27	Income statement: income from government grants + impairment reversals must <= Other operating income - Curren	OK	
28	Income statement: income from government grants + impairment reversals must <= Other operating income - Previou	OK	
29	Income statement: interest income must be <= Finance income - Current period	OK	
30	Income statement: interest income must be <= Finance income - Previous period	OK	
31	Income statement: impairment losses from goodwill must <= total impairment losses - Current period	OK	
32	Income statement: impairment losses from goodwill must <= total impairment losses - Previous period	OK	
33	Statement of financial position: equity accounted investments must <= Investment in related parties - Current period	OK	
34	Statement of financial position: equity accounted investments must <= Investment in related parties - Previous period	OK	
35	Statement of financial position: prepayments, current (prepaid expenses, among others) - Current period	OK	
36	Statement of financial position: prepayments, current (prepaid expenses, among others) - Previous period	OK	
37	If investment property > 0, then information about subsequent measurement should be reported	OK	
38	Revenue split by activities <= Revenue in Income Statement	CHECK THE DATA	
39	NACE code or Revenue no available	OK	
40	NACE code from General characteristics = NACE code 1 from Notes	OK	
	LOGIC CONTROLS		
41	Variation in operating revenue < 20%	NO OPERATING REVENUE	
42	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total. Current period	OK	
43	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total. Previous period	OK	
44	Average wages < 110000. Current period	NO EMPLOYMENT, NO EXPENSES	
45	Average wages > 10000. Current period	NO EMPLOYMENT, NO EXPENSES	
46	Average wages < 110000. Previous period	NO EMPLOYMENT, NO EXPENSES	
47	Average wages > 10000. Previous period	NO EMPLOYMENT, NO EXPENSES	
48	Variation of the average wage < 20%	NO EMPLOYMENT, NO EXPENSES	
49	Method of other comprehensive income - net of tax, no amount in OCI tax and viceversa	OK	
50	Other non-operating income (expense) not higher than 5% of the revenue, current period	CHECK THE DATA	
51	Other non-operating income (expense) not higher than 5% of the revenue, previous period	CHECK THE DATA	
52	Revenue from reasons of variation should be the variation of Income statement revenue	OK	
53	No employee expenses and/or no employment, current period	CHECK THE DATA	
54	No employee expenses and/or no employment, previous period	CHECK THE DATA	
55	Dividends should not be higher than total equity or total liabilities, current period	TOTAL LIABILITIES, CURRENT YEAR > DIVIDENDS, CURRENT YEAR	
56	Dividends should not be higher than total equity or total liabilities, previous period	TOTAL LIABILITIES, PREVIOUS YEAR > DIVIDENDS, PREVIOUS YEAR	
58	Excesive additions to intangible and tangible assets, current year		
59	Available-for-sale financial assets: disclosure can be equal to total, current period	OK	
60	Available-for-sale financial assets: disclosure can be equal to total, previous period	OK	
61	Cash-flow hedges: disclosure can be equal to total, current period	OK	
62	Cash-flow hedges: disclosure can be equal to total, previous period	OK	
63	If dividends distributed (Equity cc_58950), then dividends paid (cash flow cc_817 and cc_837) should be filled in, current period	OK	
64	If dividends distributed (Equity cc_58950), then dividends paid (cash flow cc_817 and cc_837) should be filled in, previous period	OK	
	ADVICE CONTROLS		
65	(Price To Book Value) Total Capitalization (All kind of shares) in Thousand €uros, current period	#DIV/0!	
66	(Price To Book Value) Total Capitalization (All kind of shares) in Thousand €uros, previous period	#DIV/0!	
67	There should be additions to intangible and tangible assets, current year		

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

INCOME STATEMENT BY FUNCTION AND BY NATURE:

Revenue: it comprises turnover, royalty income, property rental income and miscellaneous other revenue.   Back (function)   Back (nature)

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

Raw materials and consumables used: it comprises purchases of raw materials and consumables, changes in inventores of raw materials and consumables, purchases of merchandises, and changes in inventories of merchandises.   Back (function)   Back (nature)

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

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

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

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

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

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

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

BALANCE SHEET: ASSETS

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

Investment property: defined by IAS 40 as "property (land or a building-or a part of a building-or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes, or for sale in the ordinary course of business".   Back

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

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

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

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

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

Non-current assets and disposal groups held for sale: an entity shall classify a non-current asset (or disposal group) as held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. They must be available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets and its sale must be highly probable.   Back

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

BALANCE SHEET: LIABILITIES AND EQUITY

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

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

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

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

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

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

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

---

NOTES

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

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