



ERICA WG

Use of ESEF-ERICA mapping tool in ERICA data collection process

Saskia Vennix / Javier González-Sainza

14th December 2022

ECCBSO - ERICA WG



ERICA Working Group
eccbsso

European Committee of Central
Balance Sheet Data Offices

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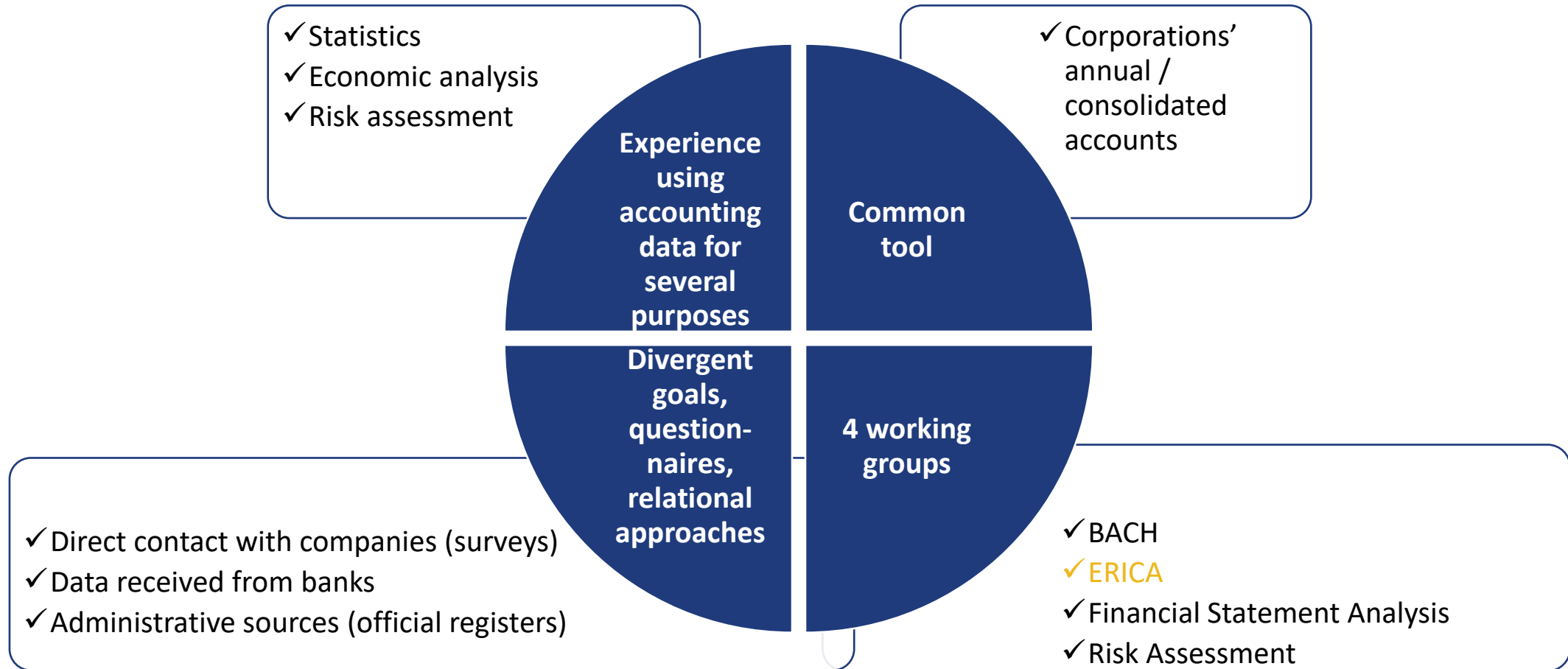
AGENDA

- WHAT IS ECCBSO & ERICA
- ERICA DATABASE
- 2021 DATA COLLECTION – USE OF ERICA-ESEF MAPPING TOOL
- ERICA MAPPING TOOL DEMO



What is ECCBSO & ERICA?

From 1986: group of CBSOs belonging to NCB and NSI



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ANNUAL SYNTHESIS 2022

ERICA



WORKING GROUP

ANNUAL SYNTHESIS
2022

Also available in a PDF format



SOME FACTS

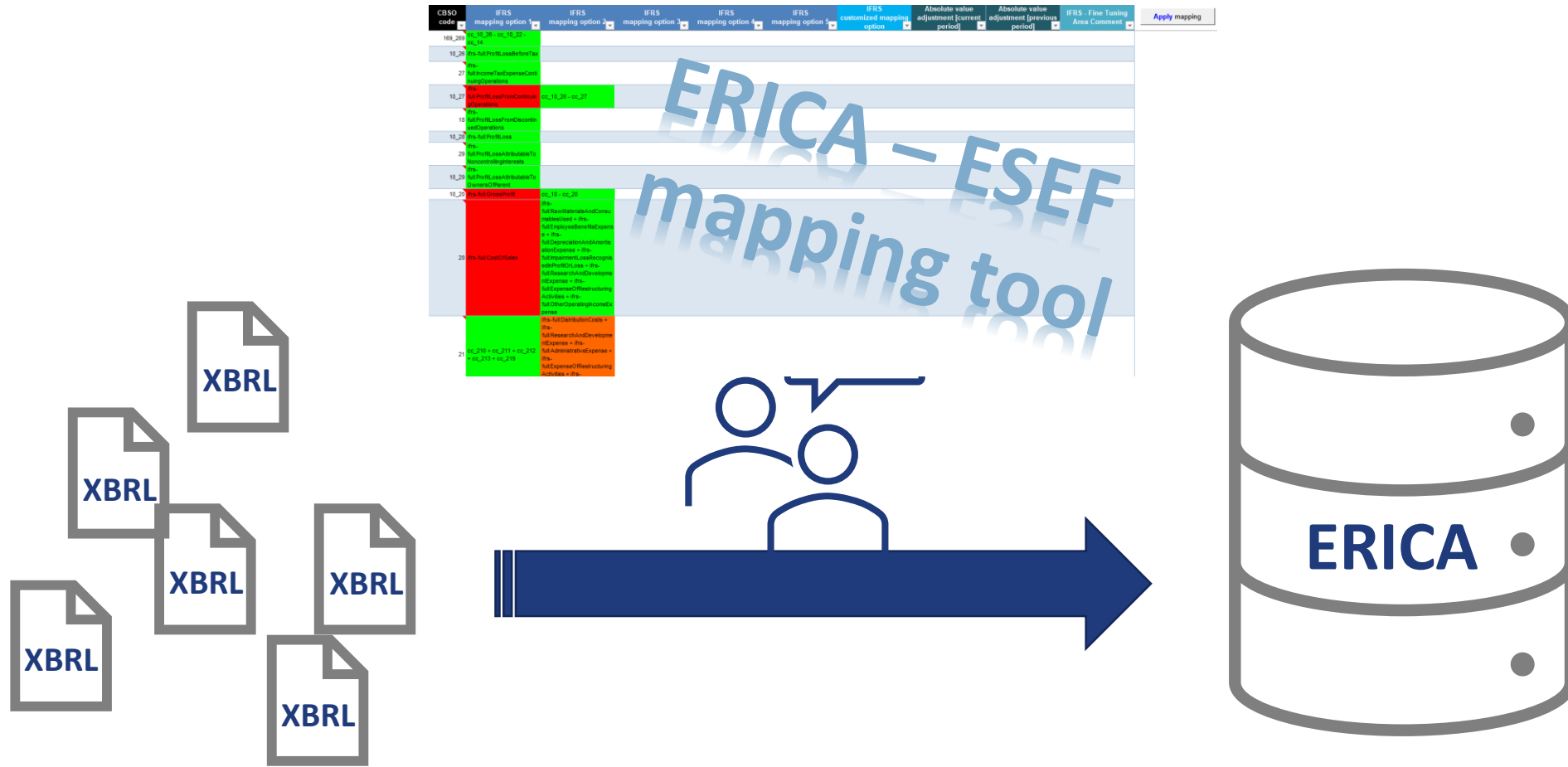
- 9 countries 
- Period covered 2005 – 2020 
- Annually more than 1,000 non-financial listed groups
- Based on turnover, coverage reaches more than 95% in most countries
- ~ 275 elements collected
- <https://www.bach.banque-france.fr/>

Use of ERICA DB in National Central Banks

| Use cases |
|---|
| Provide a sector / peer group analysis |
| Integrate climate change risk into financial risk analyses |
| Develop harmonised climate indicators for transition and physical risk |
| Analysis of environmental data and comparison with commercial data providers |
| Assess program impact on access of small groups to market-based finance |
| Calculate valuation ratios for listed shares to be applied to unlisted companies |
| Analysis of listed companies that access capital markets by issuing fixed income securities |
| International comparison of gas and electricity companies |
| Comparison of capital structure between domestic and European firms |
| Study on the cash-flow sensitivity of investments + cash holdings |
| Balance sheet adjustments + Investment + Employment |


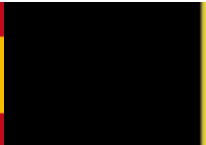



2021 data collection – Use of ERICA-ESEF mapping tool



2021 data collection – Use of ERICA-ESEF mapping tool

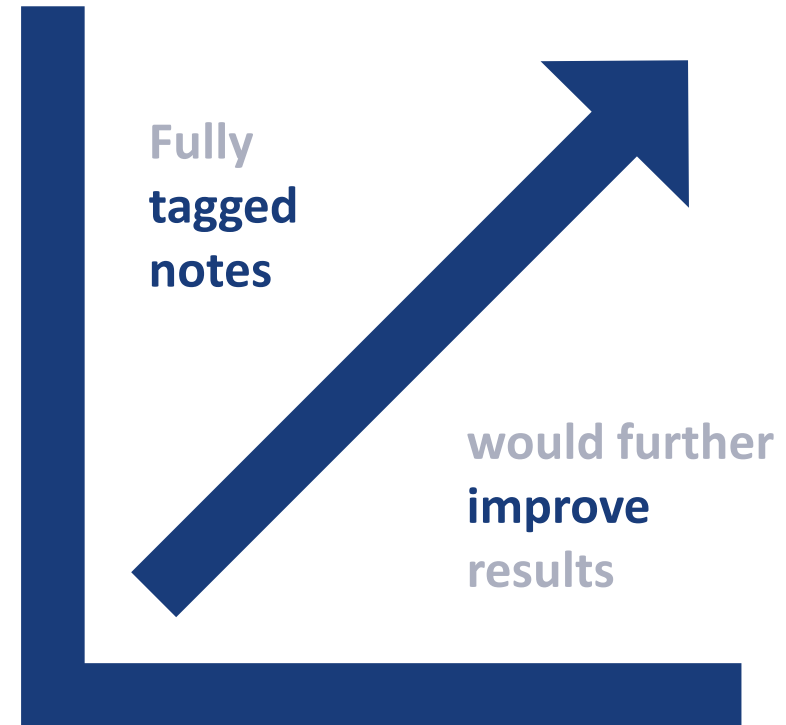
Main results – % automatic filling

| |  10 cases* | | |  | 68 cases |  |
|-------------------------|--|-----|---------|---|------------|---|
| | Min | Max | Average | Min | Max | Average |
| General characteristics | | | | 0% | 21% | 16% |
| P&L by function | 38% | 50% | 50% | 39% | 82% | 62% |
| P&L by nature | 31% | 74% | 63% | 52% | 100% | 69% |
| Statement of OCI | 46% | 79% | 67% | 76% | 100% | 97% |
| Assets | 33% | 70% | 64% | 43% | 100% | 71% |
| Equity & Liabilities | 34% | 62% | 50% | 42% | 91% | 66% |
| Statement of cash flows | 54% | 70% | 65% | 53% | 100% | 94% |
| Notes | | | | 0% | 3% | 0% |
| Total | | | | 43% | 57% | 49% |

* BdE did not include a comprehensive review in ESEF given the availability of the national standard closed electronic format (IPP) and the inefficiency of developing double reporting formats

2021 data collection – Use of ERICA-ESEF mapping tool

Main results – conclusion



ERICA mapping tool demo





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THANK YOU FOR YOUR ATTENTION

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