

## Other useful information

1 This application presents information drawn from the **corporations in the CBI (integrated CBSO) database, the result of combined information from the CBA (CBSO Annual Survey) and CBB (accounts of SMEs and large companies with less than 500 employees filed with the Mercantile Registers) sources**. The corporations reporting to the CBA do so voluntarily. The information on companies with less than 500 employees in the CBB has been subject to extensive automated validations including an analysis and deleting of outliers companies, and it is considered apt for use by analysts. The corporations included in this database do not constitute a statistical sample and nor, consequently, do any of the aggregates constructed on this basis.

2 The CBSO considers that the information included in the “Sectoral Aggregates” web application is valid for studying: a) the **structure of the balance sheet flows and stocks** of the aggregate of corporations resident in Spain, and b) **annual developments** in the main flows and stocks of the aggregate of resident corporations through comparison of the two years in each database.

3 The CBSO considers that analyses conducted on the basis of the different groupings into which the block comprising all the corporations can be divided (having regard to their main activity, size, etc.) may be **skewed owing to the lack of representativeness of these groupings. Specifically, the CBSO informs users that:**

a Total agricultural, livestock, forestry and fisheries companies and corporations engaging in real estate activities and other services are not represented at an acceptable level relative to the national aggregate.

b Certain rates of change and ratios are more sensitive to the changes in sample composition when moving down to a lower level of aggregation of the corporations. Information users should take all due precaution when analysing aggregates with insufficient coverage and/or volatile ratios and rates.

c It should be borne in mind that it is not possible to subject the detailed data for all the sectors included in this “Sectoral Aggregates” web application to the habitual tests and that, despite this, they are distributed owing to the interest shown by the CBSO data analysts.

4 The profit and loss account contained in this application in items 4, 6 and 7 and the balances including them have seen special transactions between larger group companies edited out from them, i.e. they **include the adjustments made to avoid duplications of financial costs and revenues, of capital gains and losses on intragroup transactions and, thus, of the final profit**. Such editing is carried out for each piece of cross-checked information (i.e. for the corporations that are part of these groups in a specific size and sector cross-section), meaning that the data consolidated in this way for the total aggregates need not coincide with the sum of the different cross-checks comprising them.

5 Further, the lesser level of detail in the surveys for the CBB source compared with the CBA source means that **estimation coefficients obtained from the CBA are used** for the size- and sector-based cross-checks, in which the presence of a stable structural component can be seen. The use of these procedures likewise means that the sum of the partial aggregates need not coincide with their higher-level aggregations.