

CUENTAS FINANCIERAS - SEC 2010
Enlace entre el balance financiero al principio y al final del período
2.42 Sociedades no financieras

millones de euros

	Código	2016	2017	2018	2019	2020	2021	2022	2023
I. ACTIVOS FINANCIEROS									
<i>Balance financiero, al inicio del periodo</i>	AF	2.218.678	2.294.607	2.477.120	2.623.687	2.792.313	2.797.025	2.882.827	3.039.623
<i>Operaciones financieras</i>	F	109.816	113.045	110.704	49.969	31.142	131.780	95.471	-16.234
<i>Revalorizaciones</i>	K.7	-28.494	110.854	9.763	80.221	-109.923	-32.304	50.903	101.711
<i>Otras variaciones en el volumen</i>	K.5/6	-5.393	-41.386	26.100	38.436	83.494	-13.674	10.422	283
<i>Balance financiero, al final del periodo</i>	AF	2.294.607	2.477.120	2.623.687	2.792.313	2.797.025	2.882.827	3.039.623	3.125.382
Efectivo y depósitos									
<i>Balance financiero, al inicio del periodo</i>	AF	217.086	240.065	262.461	271.907	286.386	320.403	352.417	349.010
<i>Operaciones financieras</i>	F	22.659	25.345	9.456	14.758	36.133	30.237	-4.633	5.684
<i>Revalorizaciones</i>	K.7	320	-2.949	644	-233	-2.117	1.776	1.251	-913
<i>Otras variaciones en el volumen</i>	K.5/6	-	-	-654	-46	2	1	-25	-
<i>Balance financiero, al final del periodo</i>	AF	240.065	262.461	271.907	286.386	320.403	352.417	349.010	353.781
Valores representativos de deuda									
<i>Balance financiero, al inicio del periodo</i>	AF	29.074	29.583	20.492	19.093	16.798	18.063	18.181	20.360
<i>Operaciones financieras</i>	F	3.207	-3.558	2.185	-1.613	-407	-442	1.742	4.483
<i>Revalorizaciones</i>	K.7	-4.073	-4.149	-2.545	-1.218	1.669	564	407	1.749
<i>Otras variaciones en el volumen</i>	K.5/6	1.375	-1.385	-1.038	536	3	-4	30	-351
<i>Balance financiero, al final del periodo</i>	AF	29.583	20.492	19.093	16.798	18.063	18.181	20.360	26.241
Préstamos									
<i>Balance financiero, al inicio del periodo</i>	AF	343.698	357.246	365.742	375.985	399.097	397.842	444.154	452.147
<i>Operaciones financieras</i>	F	12.824	13.192	8.959	27.130	2.734	46.631	3.675	-21.621
<i>Revalorizaciones</i>	K.7	725	-4.696	1.081	-3.758	-2.187	2.006	676	-809
<i>Otras variaciones en el volumen</i>	K.5/6	-	-	203	-260	-1.803	-2.326	3.643	1.241
<i>Balance financiero, al final del periodo</i>	AF	357.246	365.742	375.985	399.097	397.842	444.154	452.147	430.958
Participaciones en el capital y fondos de inversión									
<i>Balance financiero, al inicio del periodo</i>	AF	1.192.008	1.221.833	1.370.268	1.480.483	1.614.617	1.596.520	1.560.267	1.666.343
<i>Operaciones financieras</i>	F	58.478	60.935	75.477	5.955	343	8.101	45.218	-5.211
<i>Revalorizaciones</i>	K.7	-28.652	126.837	7.817	88.619	-104.245	-34.913	52.084	112.309
<i>Otras variaciones en el volumen</i>	K.5/6	-	-39.337	26.920	39.560	85.805	-9.442	8.774	-383
<i>Balance financiero, al final del periodo</i>	AF	1.221.833	1.370.268	1.480.483	1.614.617	1.596.520	1.560.267	1.666.343	1.773.057
Seguros, pensiones y garantías estandarizadas									
<i>Balance financiero, al inicio del periodo</i>	AF	20.458	12.370	10.159	11.226	10.867	9.569	9.787	9.095
<i>Operaciones financieras</i>	F	3.677	-2.638	1.439	-59	-627	303	-353	1.394
<i>Revalorizaciones</i>	K.7	-	426	-372	-320	-671	-86	-338	-355
<i>Otras variaciones en el volumen</i>	K.5/6	-11.765	-	-	20	-	-	-	-
<i>Balance financiero, al final del periodo</i>	AF	12.370	10.159	11.226	10.867	9.569	9.787	9.095	10.133
Otros activos									
<i>Balance financiero, al inicio del periodo</i>	AF	416.354	433.509	447.997	464.993	464.548	454.628	498.022	542.668
<i>Operaciones financieras</i>	F	8.971	19.768	13.189	3.797	-7.034	46.949	49.823	-964
<i>Revalorizaciones</i>	K.7	3.186	-4.616	3.138	-2.869	-2.373	-1.651	-3.177	-10.270
<i>Otras variaciones en el volumen</i>	K.5/6	4.998	-665	669	-1.373	-513	-1.904	-2.000	-224
<i>Balance financiero, al final del periodo</i>	AF	433.509	447.997	464.993	464.548	454.628	498.022	542.668	531.211

FINANCIAL ACCOUNTS - ESA 2010
Link between the financial balance sheet at the beginning and the end of period
2.42 Non-financial corporations

EUR millions

2022-I	2022-II	2022-III	2022-IV	2023-I	2023-II	2023-III	2023-IV	Code	
I. FINANCIAL ASSETS									
2.882.827	2.869.865	2.933.867	2.962.858	3.039.623	3.062.008	3.065.056	3.064.958	AF	<i>Financial balance sheet at the beginning of period</i>
-6.057	42.023	35.194	24.310	-20.842	-38.604	10.372	32.839	F	<i>Financial transactions</i>
-9.186	19.721	-7.056	47.424	42.597	40.852	-9.959	28.220	K.7	<i>Revaluations</i>
2.282	2.258	852	5.031	631	799	-511	-636	K.5/6	<i>Other changes in volume</i>
2.869.865	2.933.867	2.962.858	3.039.623	3.062.008	3.065.056	3.064.958	3.125.382	AF	<i>Financial balance sheet at the end of period</i>
Currency and deposits									
352.417	343.545	347.123	351.872	349.010	331.917	336.850	343.746	AF	<i>Financial balance sheet at the beginning of period</i>
-9.319	2.057	3.293	-664	-16.639	4.942	6.378	11.004	F	<i>Financial transactions</i>
442	1.521	1.453	-2.165	-454	-8	518	-969	K.7	<i>Revaluations</i>
5	-	2	-33	-	-	1	-	K.5/6	<i>Other changes in volume</i>
343.545	347.123	351.872	349.010	331.917	336.850	343.746	353.781	AF	<i>Financial balance sheet at the end of period</i>
Debt securities									
18.181	17.854	19.249	19.105	20.360	26.763	27.442	27.875	AF	<i>Financial balance sheet at the beginning of period</i>
941	1.185	1.421	-1.805	6.960	-1.042	501	-1.936	F	<i>Financial transactions</i>
-1.269	253	-1.565	2.987	-557	1.721	-69	653	K.7	<i>Revaluations</i>
-	-43	-	73	-	-	-	-351	K.5/6	<i>Other changes in volume</i>
17.854	19.249	19.105	20.360	26.763	27.442	27.875	26.241	AF	<i>Financial balance sheet at the end of period</i>
Loans									
444.154	447.298	454.484	463.270	452.147	447.047	440.278	441.760	AF	<i>Financial balance sheet at the beginning of period</i>
2.571	5.968	7.920	-12.784	-5.193	-7.456	620	-9.592	F	<i>Financial transactions</i>
498	932	1.047	-1.801	-423	211	485	-1.081	K.7	<i>Revaluations</i>
75	286	-180	3.462	517	476	378	-129	K.5/6	<i>Other changes in volume</i>
447.298	454.484	463.270	452.147	447.047	440.278	441.760	430.958	AF	<i>Financial balance sheet at the end of period</i>
Equity and investment fund shares									
1.560.267	1.568.773	1.597.308	1.598.360	1.666.343	1.715.552	1.747.098	1.739.573	AF	<i>Financial balance sheet at the beginning of period</i>
14.330	12.097	7.326	11.465	2.906	-9.175	4.177	-3.120	F	<i>Financial transactions</i>
-8.238	14.180	-8.510	54.652	46.211	40.318	-10.882	36.661	K.7	<i>Revaluations</i>
2.414	2.258	2.236	1.866	92	402	-821	-56	K.5/6	<i>Other changes in volume</i>
1.568.773	1.597.308	1.598.360	1.666.343	1.715.552	1.747.098	1.739.573	1.773.057	AF	<i>Financial balance sheet at the end of period</i>
Insurance, pensions and standardised guarantees									
9.787	9.512	9.579	9.381	9.095	9.332	9.825	9.854	AF	<i>Financial balance sheet at the beginning of period</i>
-189	153	-113	-204	323	582	117	373	F	<i>Financial transactions</i>
-86	-86	-84	-83	-85	-88	-89	-93	K.7	<i>Revaluations</i>
-	-	-	-	-	-	-	-	K.5/6	<i>Other changes in volume</i>
9.512	9.579	9.381	9.095	9.332	9.825	9.854	10.133	AF	<i>Financial balance sheet at the end of period</i>
Other assets									
498.022	482.885	506.125	520.870	542.668	531.397	503.563	502.151	AF	<i>Financial balance sheet at the beginning of period</i>
-14.392	20.564	15.347	28.303	-9.199	-26.455	-1.421	36.111	F	<i>Financial transactions</i>
-534	2.920	604	-6.167	-2.096	-1.301	78	-6.951	K.7	<i>Revaluations</i>
-212	-244	-1.206	-338	23	-78	-68	-101	K.5/6	<i>Other changes in volume</i>
482.885	506.125	520.870	542.668	531.397	503.563	502.151	531.211	AF	<i>Financial balance sheet at the end of period</i>

CUENTAS FINANCIERAS - SEC 2010
Enlace entre el balance financiero al principio y al final del período
2.42 Sociedades no financieras

millones de euros

	Código	2016	2017	2018	2019	2020	2021	2022	2023
II. ACTIVOS FINANCIEROS NETOS (=I-III)									
<i>Balance financiero, al inicio del periodo</i>	<i>BF.90</i>	-1.580.738	-1.571.345	-1.566.310	-1.480.205	-1.570.691	-1.641.104	-1.608.698	-1.595.972
<i>Operaciones financieras</i>	<i>B.9</i>	41.158	33.707	14.298	7.349	-6.035	12.710	31.781	26.937
<i>Revalorizaciones</i>	<i>K.7</i>	-43.625	-105.854	43.617	-71.949	4.285	-23.028	-11.682	-102.850
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	11.860	77.182	28.191	-25.886	-68.663	42.724	-7.373	17.125
<i>Balance financiero, al final del periodo</i>	<i>BF.90</i>	-1.571.345	-1.566.310	-1.480.205	-1.570.691	-1.641.104	-1.608.698	-1.595.972	-1.654.759
III. PASIVOS									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	3.799.416	3.865.952	4.043.430	4.103.891	4.363.005	4.438.130	4.491.525	4.635.594
<i>Operaciones financieras</i>	<i>F</i>	68.658	79.339	96.406	42.620	37.176	119.070	63.690	-43.171
<i>Revalorizaciones</i>	<i>K.7</i>	15.131	216.708	-33.854	152.170	-114.209	-9.276	62.585	204.561
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	-17.253	-118.568	-2.091	64.322	152.158	-56.399	17.795	-16.842
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	3.865.952	4.043.430	4.103.891	4.363.005	4.438.130	4.491.525	4.635.594	4.780.141
Valores representativos de deuda									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	88.677	91.364	96.211	101.948	118.702	131.055	144.784	116.418
<i>Operaciones financieras</i>	<i>F</i>	3.852	10.042	6.335	14.467	11.006	13.170	-6.851	-5.436
<i>Revalorizaciones</i>	<i>K.7</i>	-773	-3.669	-2.566	2.287	1.347	509	-21.515	8.486
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	-393	-1.525	1.968	-	-	50	-	-5
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	91.364	96.211	101.948	118.702	131.055	144.784	116.418	119.463
Préstamos									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	1.095.115	1.075.236	1.050.757	1.042.665	1.037.733	1.073.329	1.117.549	1.124.438
<i>Operaciones financieras</i>	<i>F</i>	4.994	3.215	3.414	10.227	38.610	49.906	5.997	-43.488
<i>Revalorizaciones</i>	<i>K.7</i>	-5.110	-13.134	-2.151	909	-3.349	2.533	2.959	-973
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	-19.763	-14.560	-9.355	-16.068	335	-8.219	-2.067	-4.831
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	1.075.236	1.050.757	1.042.665	1.037.733	1.073.329	1.117.549	1.124.438	1.075.146
Participaciones en el capital y fondos de inversión									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	2.188.762	2.260.469	2.446.006	2.502.557	2.754.623	2.798.208	2.752.139	2.891.996
<i>Operaciones financieras</i>	<i>F</i>	49.020	48.278	70.529	28.753	27.327	30.285	45.799	-5.488
<i>Revalorizaciones</i>	<i>K.7</i>	22.620	234.886	-29.177	152.662	-114.655	-13.160	85.771	201.162
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	67	-97.627	15.199	70.650	130.913	-63.194	8.288	635
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	2.260.469	2.446.006	2.502.557	2.754.623	2.798.208	2.752.139	2.891.996	3.088.305
Seguros, pensiones y garantías estandarizadas									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	1.627	1.662	1.681	1.720	1.748	1.836	2.098	2.066
<i>Operaciones financieras</i>	<i>F</i>	35	19	39	27	89	61	-32	-44
<i>Revalorizaciones</i>	<i>K.7</i>	-	-	-	-	-	-	-	-
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	-	-	-	-	-	200	-	-
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	1.662	1.681	1.720	1.748	1.836	2.098	2.066	2.021
Otros pasivos									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	425.234	437.220	448.774	455.002	450.200	433.701	474.955	500.677
<i>Operaciones financieras</i>	<i>F</i>	10.757	17.786	16.089	-10.854	-39.856	25.648	18.777	11.285
<i>Revalorizaciones y otras variaciones</i>	<i>K.5/6/7</i>	1.229	-6.232	-9.862	6.052	23.358	15.605	6.945	-16.756
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	437.220	448.774	455.002	450.200	433.701	474.955	500.677	495.206

FINANCIAL ACCOUNTS - ESA 2010
Link between the financial balance sheet at the beginning and the end of period
2.42 Non-financial corporations

EUR millions

2022-I	2022-II	2022-III	2022-IV	2023-I	2023-II	2023-III	2023-IV	Code	
II. NET FINANCIAL ASSETS (=I-III)									
-1.608.698	-1.593.037	-1.584.657	-1.559.357	-1.595.972	-1.648.873	-1.658.022	-1.634.332	BF.90	Financial balance sheet at the beginning of period
-8.305	10.385	6.279	23.423	6.861	4.612	7.224	8.240	B.9	Financial transactions
28.168	-385	30.883	-70.347	-46.642	-26.982	10.688	-39.913	K.7	Revaluations
-4.201	-1.619	-11.862	10.309	-13.120	13.221	5.779	11.245	K.5/6	Other changes in volume
-1.593.037	-1.584.657	-1.559.357	-1.595.972	-1.648.873	-1.658.022	-1.634.332	-1.654.759	BF.90	Financial balance sheet at the end of period
III. LIABILITIES									
4.491.525	4.462.902	4.518.524	4.522.215	4.635.594	4.710.881	4.723.078	4.699.290	AF	Financial balance sheet at the beginning of period
2.249	31.638	28.916	887	-27.703	-43.216	3.148	24.599	F	Financial transactions
-37.354	20.107	-37.939	117.771	89.239	67.834	-20.646	68.133	K.7	Revaluations
6.483	3.877	12.714	-5.279	13.751	-12.422	-6.290	-11.881	K.5/6	Other changes in volume
4.462.902	4.518.524	4.522.215	4.635.594	4.710.881	4.723.078	4.699.290	4.780.141	AF	Financial balance sheet at the end of period
Debt securities									
144.784	138.708	123.451	118.584	116.418	115.654	112.573	111.892	AF	Financial balance sheet at the beginning of period
1.073	-4.756	-1.895	-1.274	-2.570	-5.380	-129	2.642	F	Financial transactions
-7.150	-10.501	-2.972	-892	1.810	2.299	-553	4.930	K.7	Revaluations
-	-	-	-	-5	-	-	-	K.5/6	Other changes in volume
138.708	123.451	118.584	116.418	115.654	112.573	111.892	119.463	AF	Financial balance sheet at the end of period
Loans									
1.117.549	1.117.119	1.129.868	1.148.957	1.124.438	1.106.302	1.093.255	1.089.016	AF	Financial balance sheet at the beginning of period
-473	11.737	16.609	-21.876	-17.182	-9.914	-4.829	-11.562	F	Financial transactions
1.427	2.192	2.361	-3.022	-311	168	724	-1.554	K.7	Revaluations
-1.384	-1.180	118	378	-642	-3.301	-134	-753	K.5/6	Other changes in volume
1.117.119	1.129.868	1.148.957	1.124.438	1.106.302	1.093.255	1.089.016	1.075.146	AF	Financial balance sheet at the end of period
Equity and investment fund shares									
2.752.139	2.735.673	2.777.319	2.744.901	2.891.996	2.986.363	3.037.053	3.019.514	AF	Financial balance sheet at the beginning of period
11.015	10.942	7.300	16.542	4.208	-14.847	2.914	2.236	F	Financial transactions
-32.514	28.673	-41.850	131.461	90.042	65.461	-20.608	66.267	K.7	Revaluations
5.033	2.030	2.132	-908	117	75	155	288	K.5/6	Other changes in volume
2.735.673	2.777.319	2.744.901	2.891.996	2.986.363	3.037.053	3.019.514	3.088.305	AF	Financial balance sheet at the end of period
Insurance, pensions and standardised guarantees									
2.098	2.114	2.138	2.186	2.066	2.052	2.041	2.049	AF	Financial balance sheet at the beginning of period
16	24	48	-121	-13	-12	8	-28	F	Financial transactions
-	-	-	-	-	-	-	-	K.7	Revaluations
-	-	-	-	-	-	-	-	K.5/6	Other changes in volume
2.114	2.138	2.186	2.066	2.052	2.041	2.049	2.021	AF	Financial balance sheet at the end of period
Other liabilities									
474.955	469.287	485.748	507.587	500.677	500.510	478.156	476.819	AF	Financial balance sheet at the beginning of period
-9.383	13.692	6.853	7.615	-12.147	-13.063	5.183	31.312	F	Financial transactions
3.715	2.769	14.986	-14.525	11.980	-9.291	-6.520	-12.925	K.5/6/7	Revaluations and other changes
469.287	485.748	507.587	500.677	500.510	478.156	476.819	495.206	AF	Financial balance sheet at the end of period