

15 NON-FINANCIAL CORPORATIONS:
Summary information compiled by
the Central Balance Sheet Data Office

15.C Balance sheet, profit and loss account and ratios. 2022

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	Central Balance Sheet Office databases			
	CBI	CBA	CBB	CBQ
	1	2	3	4
A. BALANCE SHEET				
1 Net fixed assets	25.8	19.9	42.3	24.0
2 Of which: Adjustment to current prices	5.9	3.6	12.3	4.5
3 Financial investments in group companies and associates	41.0	52.0	10.1	50.8
4 Long term	35.1	44.7	8.2	43.3
5 Short term	5.9	7.3	1.9	7.4
6 Trade and other receivables	11.8	10.9	14.0	8.5
7 Cash and cash equivalents	5.9	4.1	10.9	4.1
8 Other assets	15.5	13.0	22.7	12.6
9 Assets = Liabilities.	100.0	100.0	100.0	100.0
10 Equity	52.8	49.7	61.4	47.2
11 Interest-bearing external funds	30.7	34.5	20.2	37.3
12 Long term	20.6	22.7	14.9	25.3
13 Short term	10.1	11.8	5.3	12.0
14 Trade credits and other accounts payable	14.7	13.5	17.8	9.8
15 Other non interest-bearing credits	1.8	2.3	0.5	5.7
B. PROFIT AND LOSS ACCOUNT (See rates of change in Tables 15.1 to 15.6)				
16 Value of output	100.0	100.0	100.0	100.0
17 Of which: Net turnover.	149.0	152.3	142.5	158.9
18 Inputs	65.1	68.1	59.2	72.3
19 Of which: Net purchases.	43.4	47.3	35.8	52.5
20 Gross value added at factor cost	34.9	31.9	40.8	27.7
21 Personnel costs.	22.2	18.7	29.1	13.5
22 Gross operating profit	12.7	13.2	11.7	14.2
23 Financial revenue	3.1	4.2	1.0	3.8
24 Financial costs	1.8	2.3	1.0	2.2
25 Depreciation and operating provisions	4.7	5.2	3.7	5.2
26 Ordinary net profit	9.3	10.0	8.0	10.6
27 Other income and expenses	0.2	0.4	-0.1	0.1
28 Corporate income tax	1.6	1.5	1.9	1.6
29 Profit/loss for the year	7.5	8.1	6.2	8.9
C. SIGNIFICANT RATIOS (a) (See Tables 15.7 to 15.29)				
30 R.1 Ordinary return on net assets	5.2	5.3	5.0	5.2
31 R.2 Interest on borrowed funds / interest-bearing borrowing (outstanding balances)	2.2	2.2	2.2	1.9
32 R.3 Ordinary return on equity	7.0	7.5	5.9	8.1
33 R.4 Return on investment - cost of debt (R.1 - R.2)	3.0	3.1	2.7	3.4
34 R.5 Margin on sales	8.8	9.0	8.4	9.2
35 E.1 Debt ratio: External interest-bearing funds / Net assets(current prices; end-of-year balance)	36.8	41.0	24.8	44.1
36 E.2 Debt ratio: External interest-bearing funds / (Gross operating profit + Financial revenue)	478.3	524.3	353.9	556.3
37 Interest burden, Interests on borrowed funds / (Gross operating profit + Financial revenue)	11.2	12.5	7.8	11.4
38 FSI.1 Total debt to equity	87.9
39 FSI.2 Return on equity	8.0