BANCO DE ESPAÑA
Eurosistema
Statistics Department
September 2019

In brief

Indicators of non-financial corporations available in the databases of the Cental Balance Sheet Data Office

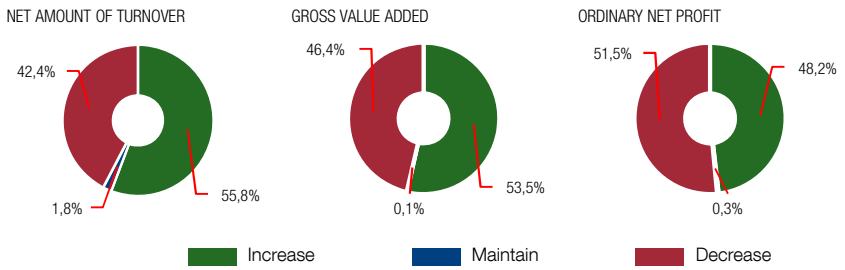
Profit and loss account

Latest available data. Second quarter of 2019 (a)

Interannual growth rates

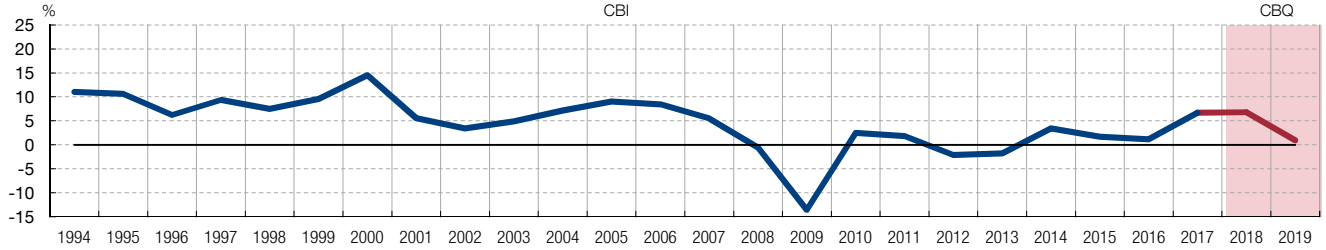
Net amount of turnover	0,9% ↑
Gross value added	0,4% ↑
Ordinary net profit	1,4% ↑

Number of companies that increase, decrease or maintain

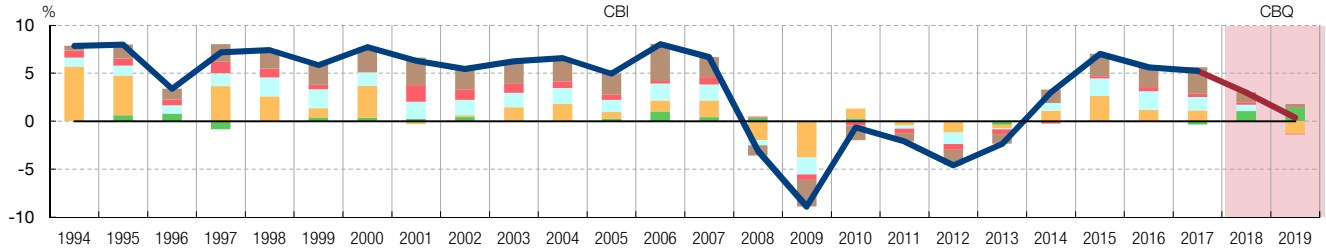


Historical series

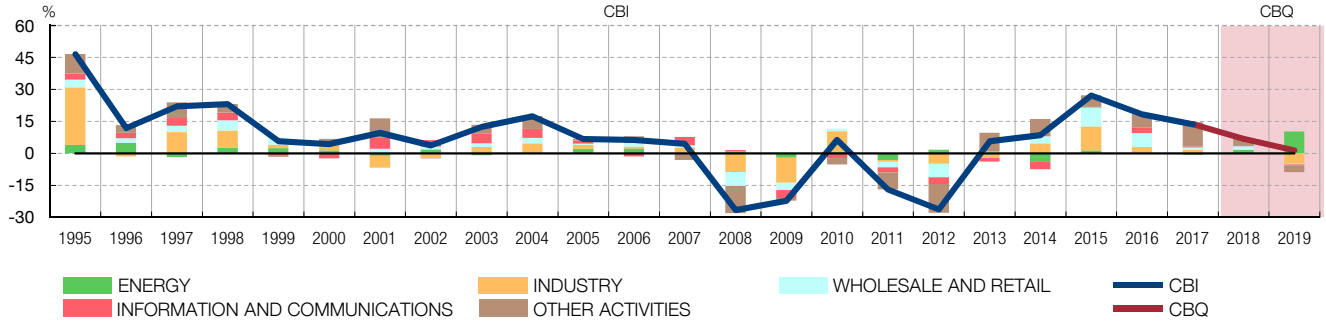
NET AMOUNT OF TURNOVER
Growth rates



GROSS VALUE ADDED. Growth rates
Contribution of the different sectors of activity



ORDINARY NET PROFIT. Growth rates
Contribution of the different sectors of activity



a. Advance information provided by the collaborating companies with the CBT database. See methodological note at the end of this document.
b. Data that link the observations of CBI and CBT databases. See methodological note at the end of this document.

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In brief

Indicators of non-financial corporations available in the databases of the Cental Balance Sheet Data Office

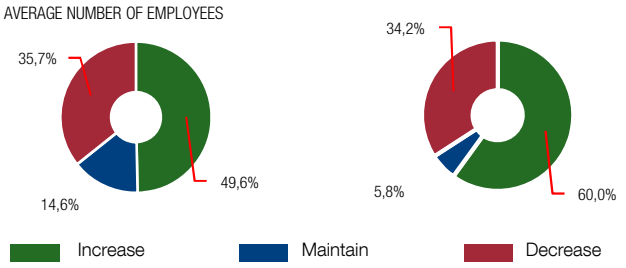
Employment

Latest available data. Second quarter of 2019 (a)

Interannual growth rates

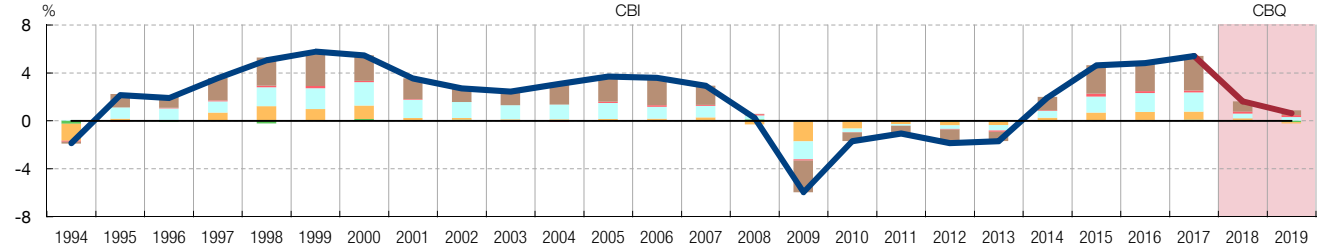
Average number of employees	0,6%
Personnel costs per employee	2,5%

Number of companies that increase, decrease or maintain

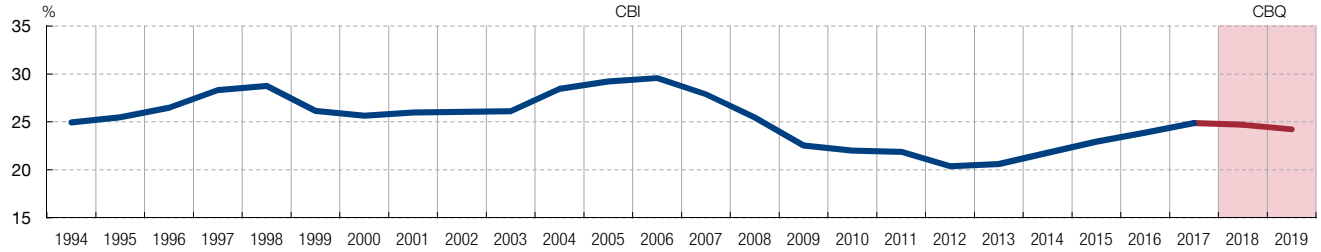


Historical series

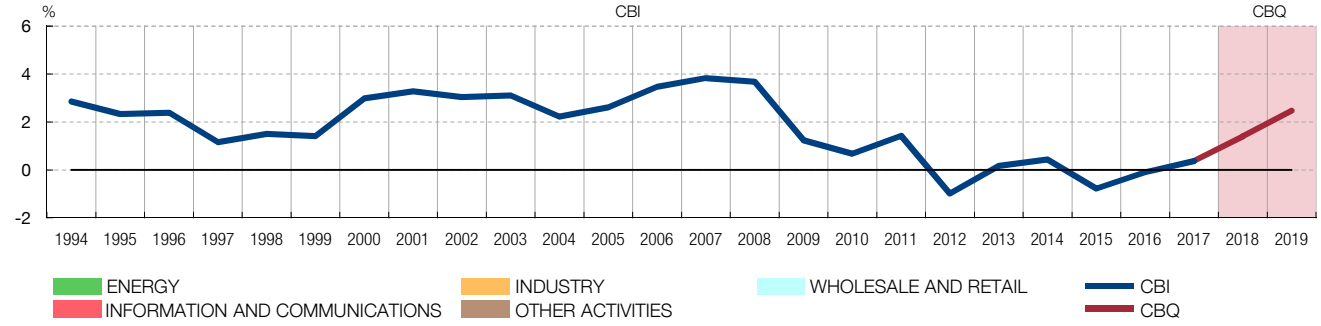
AVERAGE NUMBER OF EMPLOYEES. Growth rates
Contribution of the different sectors of activity



PERCENTAGE OF NON-PERMANENT EMPLOYEES (b)



PERSONNEL COSTS PER EMPLOYEE
Growth rates



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Indicators of non-financial corporations available in the databases of the Cental Balance Sheet Data Office

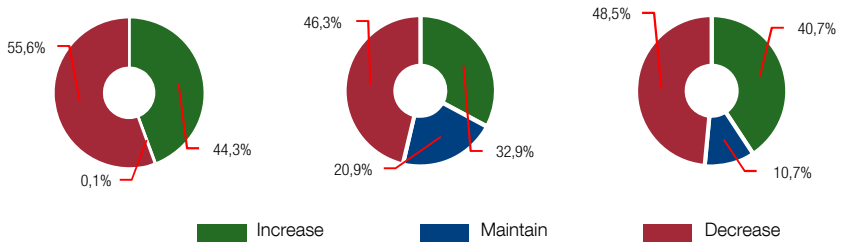
Profitability, cost of debt and debt

Latest available data. Second quarter of 2019 (a)

Ratios:

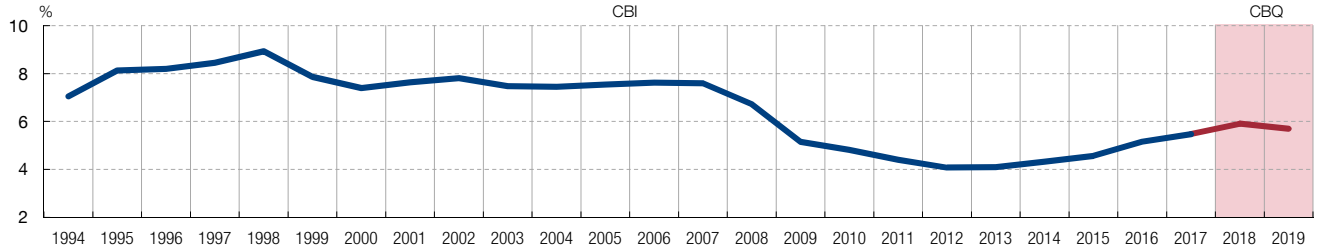
Ordinary return on investment (R1)	4,0%
Cost of debt (R2)	2,1%
Debt ratio (E1)	43,3%

Number of companies that increase, decrease or maintain

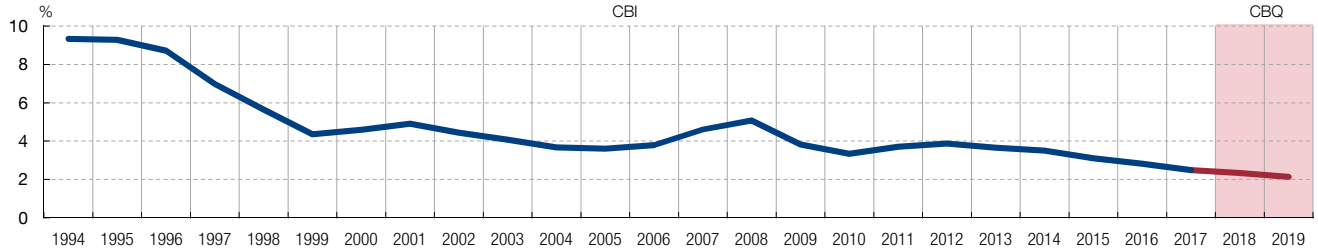


Historical series (b)

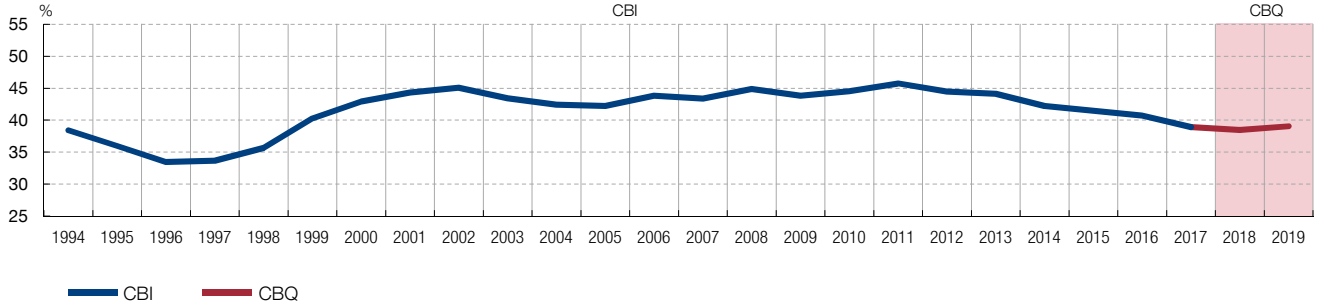
ORDINARY RETURN ON INVESTMENT (R1)



COST OF DEBT (R2)



DEBT RATIO (E1)
Interest-bearing borrowed funds to interest-bearing liabilities



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Methodology

Items and ratios

Ordinary net profit (ONP) = Gross value added – Personnel costs + Financial revenue – Financial costs – Net depreciation and operating provisions

$$\text{Ordinary return on investment (R1)} = \frac{\text{ONP+Financial costs}}{\text{Net assets (a)+Market prices adjustment (b)}}$$

$$\text{Cost of debt (R2)} = \frac{\text{Financial costs}}{\text{Interest-bearing borrowed funds}}$$

$$\text{Debt ratio (E1)} = \frac{\text{Interest-bearing borrowed funds}}{\text{Net assets (a)+Market prices adjustment (b)}}$$

(a) Net assets = Equity + Interest-bearing borrowed funds.
(b) Adjustment to valuate the tangible fixed assets at market prices.

Sectors of activity

The attached table includes, for each of the activities contemplated in the brochure, **the details of the Divisions of the CNAE 2009** that make them up.

SECTORS OF ACTIVITY	DIVISIONS OF THE CNAE 2009
ENERGY	Divisions 35 to 39
INDUSTRY	Divisions 5 to 33
WHOLESALE AND RETAIL	Divisions 45, 46, 47, 55 and 56
INFORMATION AND COMMUNICATIONS	Divisions 58 to 63
OTHER ACTIVITIES	Others Divisions, except for activities that do not fall within the scope of action of the Central Balance Sheet Data Office (Financial and insurance activities, Public Administration, Associative activities,…: Divisions 64, 65, 66, 84, 94, 97, 98 and 99)

METHODOLOGY TO LINK ANNUAL AND QUARTERLY DATA

The quarterly database (CBQ) of the Central Balance Sheet Data Office offers information from a select group of large companies (approximately 900 per quarter) for periods in which there is still no data available in the annual integrated database (CBI). The latter contains annual data derived from the voluntary collaboration of some 10.000 companies and the annual accounts deposited in the Mercantile Registries, which once processed and filtered, contain the accounts of more than 600,000 companies per year. The CBQ is an indicator of the future evolution of the ratios that will be obtained in the CBI, but given its bias towards the large company, not its levels. Therefore, **in the graphs of this note it is necessary to make a link between both series, CBI and CBQ, applying the slope of the CBQ curve in the subsequent periods to the latest available data of the CBI**. The ratios that have been linked in the "Brochure in brief" are: Ordinary return on investment (R1), Cost of debt (R2), Debt ratio (E1) and the percentage of temporary employment on total employment.