

Directorate General Strategy, People and Data

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Sustainability Indicator Microdata (CBS)

BELab user guide

Statistics Department

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1 Introduction

The Banco de España Central Balance Sheet Data Office has developed this database containing microdata on environmental, social and governance (ESG) sustainability indicators, collected from the sustainability reports and non-financial statements submitted by Spanish non-financial corporations, based on international standards. [Statistical Note 17](#) provides further details on the technological and business process that had to be developed to create the sustainability database (CBS).

2 Updates compared to the previous version

- Information on individual company indicators has been incorporated into the dataset. Specifically, individual companies subject to the regulatory requirements for non-financial information reporting (Law 11/2018) that have the non-financial information statement available during the information loading campaign have been included. The data available for previous years (2018-2021) only correspond to certain indicators provided in their 2023 and 2022 sustainability reports. Therefore, from this version, information is offered on consolidated groups and individual companies that are not part of the referred groups (there is no duplication).
- The preliminary sample for the year 2023, which includes 154 consolidated groups and 59 individual companies, has been incorporated. Additionally, the samples for 2022 and 2021 have been completed (see detailed table below).

Number of groups/individual companies, per year

Year	Consolidated (groups)	Individual companies	Total
2018	267	5	272
2019	231	15	246
2020	231	30	261
2021	293	107	400
2022	258	214	472
2023	154	59	213
Total	1434	430	1864

Researchers interested in combining sustainability microdata with economic-financial information should note that data corresponding to consolidated groups must be cross-referenced with CBC data, and data related to individual companies with CBI data.

3 Description of the dataset

Some of the characteristics of the available dataset¹ are outlined below.

Identification codes	Anonymized NIF (tax identification number) / Internal code
Time horizon	Information available for 2018 to 2023
Frequency	Yearly
Frequency of data delivery to BELab	Yearly
Updating procedure	In year t, data for year t-1 are uploaded and data for previous years (t-2, t-3) are updated or corrected.
Geographical area covered	Spanish non-financial groups and individual companies
Data source	The data are taken from the non-financial statements, sustainability reports and consolidated and individual reports of the sample of selected firms.
Format of the information	<ul style="list-style-type: none">- .csv format.- There are no missing (blank) values, but there may be zero values which are perfectly valid/available for the user to use or exploit.- By default, all available variables are provided and it is for researchers to decide whether or not to use them in their work.
Universe	Qualitative and quantitative information on a set of ESG (environmental, social and governance) sustainability indicators relating to the activity of a sample of Spanish non-financial groups/companies, comprising mostly listed groups.

4 Citation of the information

In any published analysis or paper containing information derived from the data provided, the researcher must correctly cite the data source as:

“BELab. Banco de España/ Sustainability indicator microdata base (CBS). DOI: 10.48719/BELab.CBS1823_01”

¹ Data are shared using the dot (“.”) as the thousands separator and the comma (“,”) as the decimal separator.

5 Description of the variables

The available variables are the following:

Nomenclature	Code	Description	Values
Indicator	indicador	Name of the indicator	
Year	anyo_dato	Period to which the indicator refers	2018 to 2023
Standard	estandar	Generally accepted nomenclature for each indicator, if any (e.g. GRI-306, ESRS...).	
Value	valor	Original data for the indicator as extracted from the documents (including the value "no encontrado" (not found)).	
Unit	metrica	Unit of measurement extracted directly from the text of the sustainability report, with no transformation/conversion to other equivalent units.	See Annex 1
Operation	operacion	Operation (division, multiplication, nothing, not found, not processable, text) needed to convert the data to the standardised unit.	<p>Dividir = the data need to be divided by the operator</p> <p>Multiplicar = the data need to be multiplied by the operator</p> <p>Nada = the data require no conversion as they are already in the standardised unit in the source</p> <p>No encontrado = data not found</p> <p>No tratable = the data are not convertible to the standardised unit</p> <p>Texto = qualitative data that require no conversion</p>
Operator	operador	Conversion factor applied where needed.	
Standardised unit	metrica_homogenea	Unit established as standard for that indicator.	See Annex 1

Nomenclature	Code	Description	Values
Standardised value	valor_homogeneo	Transformed value after applying the corresponding conversion factor (operator) and mathematical operation.	
NIF	nif	Anonymized Tax Identification Number	
Firm identifier	id_empresa	Internal identification code defined by the Central Balance Sheet Data Office.	
Company name	razon_social	Anonymized name of the group/company	
Geographical region	area_geografica	Geographical region to which the data refers, if a breakdown by region is available (Spain, European Union, third countries). Otherwise, the data refers to the group total by default (Group).	Grupo = data for the entire group/company, not broken down by geographical region Nacional = data referring to Spain Unión Europea = data referring to the European Union Terceros Países = data referring to third countries
Type of Data	tipo_dato	Individual or consolidated	Individual = individual data Consolidado = consolidated data
ESG Type	tipo_esg	Type of indicator (E-Environmental, S-Social, G-Governance)	E= Environmental S= Social G= Governance
General Sector	gran_sector	General sector corresponding to the Spanish National Classification of Economic Activities (CNAE) letter associated with the primary activity of the group/firm.	See Annex 2 (sectors)
listed	cotiza	Whether the data corresponds to a listed or unlisted group or to a listed or unlisted individual company	listed group unlisted group listed individual company unlisted individual company
CNAE (2 digits)	cnae_2dig	Two-digit CNAE of the primary activity of the group/firm.	See Annex 2

Nomenclature	Code	Description	Values
CNAE (letter)	cnae_letra	CNAE letter of the primary activity of the group/firm.	See Annex 2

6 ESG indicators

6.1 Categorical indicators

Indicator	Type (E, S, G)	Sub-type	Description
Environmental policy	E	Environmental policies	Whether or not (SI/NO) the firm has implemented policies relating to the environment.
Circular economy	E	Environmental policies	Whether or not (SI/NO) the firm has implemented policies and initiatives relating to the circular economy (reduced use of raw materials, minimisation of waste...).
Compliance with standard ISO 14001	E	Environmental policies	Whether or not (SI/NO) the firm complies with the internationally accepted standard ISO 14001, on how to implement an effective environmental management system at the firm.
Analyses transition risks	E	Physical and transition risks	Whether or not (SI/NO) the firm analyses and assesses transition risk in its activity.
Analyses physical risks	E	Physical and transition risks	Whether or not (SI/NO) the firm is analysing and assessing physical risk in its activity.
Firm located in a water-stressed area	E	Water	Whether or not (SI/NO) the firm is conducting any activity in water-stressed areas.
ESG supplier selection policy	E	Environmental policies	Whether or not (SI/NO) the firm has a policy for selecting/certifying suppliers based on ESG criteria.
Scope 2 - calculation method	E	Greenhouse gases (GHGs)	Method for calculating scope 2 GHG emissions (indirect GHG emissions due to the electricity consumed and bought from the emitter). It may be "market-based" or "location-based". If the firm does not provide the method, it shall be "no encontrado".
Human rights policy	S	Diversity, equality and welfare of personnel	Whether or not (SI/NO) the firm has implemented policies relating to human rights.

Indicator	Type (E, S, G)	Sub-type	Description
Equality plan	S	Diversity, equality and welfare of personnel	Whether or not (SI/NO) the firm has implemented an equal opportunities plan for its employees.
Diversity plan	S	Diversity, equality and welfare of personnel	Whether or not (SI/NO) the firm has implemented diversity and integration plans.
Health and safety plan	S	Diversity, equality and welfare of personnel	Whether or not (SI/NO) the firm has any health and safety policies in place (healthcare, health insurance, health assistance plans, medical employee benefits...).
Work-life balance measures	S	Diversity, equality and welfare of personnel	Whether or not (SI/NO) the firm has implemented measures relating to work-life balance. Work-life balance measures are defined as any measure that make it possible to combine taking care of children or of elderly or disabled people with performing professional duties, such as flexible working hours, teleworking, etc.
Crime prevention policy	G	Corruption and bribery	Whether or not (SI/NO) the firm has any crime prevention policy.
Whistleblowing channel	G	Corruption and bribery	Whether or not (SI/NO) the firm has a whistleblowing channel or communication system in place.

6.2 Numerical indicators

Indicator	Type (E, S, G,)	Sub-type	Description – units
Energy consumption within the organisation	E	Energy	Total energy consumption within the organisation. Total fuel consumption from both renewable and non-renewable sources
Renewable energy as a % of total energy	E	Energy	Percentage of the total energy consumed within the organisation that comes from renewable energy sources (renewable energy %)
Water consumption	E	Water	The organisation's water consumption across all areas of activity
Direct GHG emissions (Scope 1)	E	Greenhouse gases (GHGs)	Direct greenhouse gas emissions (GHGs) (Scope 1) from sources owned or managed by the company (direct emissions generated by the fuel burnt by the emitter)
Direct GHG emissions from energy use (Scope 2)	E	Greenhouse gases (GHGs)	Scope 2 GHG emissions Indirect emissions generated by the electricity consumed and bought by the emitter
Other indirect GHG emissions (Scope 3)	E	Greenhouse gases (GHGs)	Scope 3 GHG emissions Indirect emissions generated by activities in the value chain (downstream and upstream) Indirect emissions generated because of the emitter's activity but that are from sources owned and controlled by an external agent

Indicator	Type (E, S, G,)	Sub-type	Description – units
GHG emissions intensity	E	Greenhouse gases (GHGs)	The organisation's GHG emissions intensity ratio. The organisation's total GHG emissions divided by a particular parameter specified by the organisation (e.g. sales, metres squared, number of outlets, etc.)
GHG emissions reduction	E	Greenhouse gases (GHGs)	Emissions avoided thanks to the use of new alternative energy sources or the redesign of production processes (detailing the extent to which GHG emissions have been reduced)
Non-hazardous waste	E	Waste	Total amount of non-hazardous waste generated by the company
Hazardous waste	E	Waste	Total amount of hazardous waste generated by the company
Waste generated	E	Waste	Total amount of waste generated by the company
Waste not earmarked for disposal	E	Waste	Total amount of waste not earmarked for disposal
% of eligible CAPEX	E	Environmentally sustainable and eligible economic activities	The proportion of total fixed assets (eligible CAPEX) related to assets or processes associated with economic activities that qualify as environmentally sustainable (Article 8 of Regulation (EU) 2020/852)
% CAPEX alineado (*)	E		Proportion of total fixed assets aligned with the UE taxonomy (art. 8 of Regulation (UE) 2020/852).
% CAPEX alineado – Mitigación cambio climático (*)	E	Environmentally sustainable and eligible economic activities	Proportion of total fixed assets aligned with the UE taxonomy (art. 8 of Regulation (UE) 2020/852) for substantial contribution to climate change mitigation
% CAPEX alineado – Adaptación cambio climático (*)	E		Proportion of total fixed assets aligned with the UE taxonomy (art. 8 of Regulation (UE) 2020/852) for substantial contribution to climate change mitigation
% of eligible turnover	E		Proportion of (eligible) turnover derived from products or services associated with economic activities that qualify as environmentally sustainable (Article 8 of Regulation (EU) 2020/852)
% of aligned turnover (*)	E	Environmentally sustainable and eligible economic activities	Proportion of (eligible) turnover aligned with the UE taxonomy (art. 8 of Regulation (UE) 2020/852)
% of aligned turnover - climate change mitigation (*)	E		Proportion of (eligible) turnover aligned with the UE taxonomy (art. 8 of Regulation (UE) 2020/852) for substantial contribution to climate change mitigation.
% of aligned turnover – climate change adaptation (*)	E		Proportion of (eligible) turnover aligned with the UE taxonomy (art. 8 of Regulation (UE) 2020/852) for substantial contribution to climate change adaptation.
% of eligible OPEX	E	Environmentally sustainable and eligible economic activities	Proportion of operating expenditure related to assets or processes associated with economic activities that qualify as environmentally sustainable (Article 8 of Regulation (EU) 2020/852)

Indicator	Type (E, S, G,)	Sub-type	Description – units
% of aligned OPEX (*)	E		Proportion of operating expenditure related to assets aligned with the UE taxonomy (art. 8 of Regulation (UE) 2020/852)
% of aligned OPEX – climate change mitigation (*)	E		Proportion of operating expenditure related to assets aligned with the UE taxonomy (art. 8 of Regulation (UE) 2020/852) for substantial contribution to climate change mitigation.
% of aligned OPEX – climate change adaptation (*)	E		Proportion of operating expenditure related to assets aligned with the UE taxonomy (art. 8 of Regulation (UE) 2020/852) for substantial contribution to climate change adaptation.
Employees	S	Diversity, equality and welfare of personnel	Number of employees at year-end
Average age of staff	S	Diversity, equality and welfare of personnel	Average age of staff
Gender diversity	S	Diversity, equality and welfare of personnel	Percentage of women employed in the firm (gender diversity of staff)
Gender diversity on the board	S	Diversity, equality and welfare of personnel	Percentage of women on the board of directors
Average wage gap	S	Diversity, equality and welfare of personnel	The wage gap between men and women expressed as a percentage (%) % wage gap = (1 - Average salary of women/Average salary of men)*100
Stable employment	S	Diversity, equality and welfare of personnel	Number of employees with a (permanent or indefinite-term) employment contract This figure is used to calculate the indefinite-term (permanent) employees as a % of the total
Disability	S	Diversity, equality and welfare of personnel	Number of employees with a disability
Absenteeism	S	Diversity, equality and welfare of personnel	Average number of hours lost at the firm
Staff turnover	S	Diversity, equality and welfare of personnel	Number of employees voluntarily resigning (staff turnover at the firm)
Employee training	S	Diversity, equality and welfare of personnel	Total number of employee training hours over the period
Number of dismissals	S	Diversity, equality and welfare of personnel	Number of dismissals made by the firm over the year
Payments to suppliers (days payable outstanding)	S	Firm	Average number of days the firm takes to pay its suppliers

Indicator	Type (E, S, G,)	Sub-type	Description – units
Customer satisfaction level	S	Firm	Level of customer satisfaction measured as a percentage
Average board remuneration	G	Corporate governance	Average remuneration of the board of directors (fixed plus variable remuneration)
Number of reports of corruption and bribery	G	Corruption and bribery	Number of confirmed cases of corruption and bribery

7 Annex 1: List of units established as standard

Type (ESG)	Sub-type	Indicator	Unit established as standard
E	Energy	Energy consumption within the organisation	MWh
E	Energy	Reduction in energy consumption	%
E	Energy	Renewable energy as a % of total energy	MWh
E	Water	Water consumption	m3
E	Water	Firm located in a water-stressed area	SI/NO
E	Greenhouse gases (GHGs)	Direct GHG emissions (Scope 1)	TnCO2e
E	Greenhouse gases (GHGs)	Direct GHG emissions from energy generation (Scope 2)	TnCO2e
E	Greenhouse gases (GHGs)	Scope 2 - calculation method	Location-based/ Market-based
E	Greenhouse gases (GHGs)	Other indirect GHG emissions (Scope 3)	TnCO2e
E	Greenhouse gases (GHGs)	GHG emissions intensity	(*) NOT CONVERTIBLE
E	Greenhouse gases (GHGs)	GHG emissions reduction	TnCO2e
E	Waste	Non-hazardous waste	Tn
E	Waste	Waste generated	Tn
E	Waste	Waste not earmarked for disposal	Tn
E	Waste	Hazardous waste	Tn
E	Environmentally sustainable and eligible economic activities	% of eligible CAPEX	%
E	Environmentally sustainable and eligible economic activities	% of eligible turnover	%
E	Environmentally sustainable and eligible economic activities	% of eligible OPEX	%
E	Physical and transition risks	Analyses physical risks	SI/NO
E	Physical and transition risks	Analyses transition risks	SI/NO
E	Environmental policies	ESG supplier selection policy	SI/NO
E	Environmental policies	Environmental policy	SI/NO
E	Environmental policies	Circular economy	SI/NO
E	Environmental policies	Compliance with standard ISO 14001	SI/NO
S	Diversity, equality and welfare of personnel	Employees	No
S	Diversity, equality and welfare of personnel	Average age of staff	Years
S	Diversity, equality and welfare of personnel	Gender diversity	Women
S	Diversity, equality and welfare of personnel	Gender diversity on the board	Women
S	Diversity, equality and welfare of personnel	Average wage gap	% (**)
S	Diversity, equality and welfare of personnel	Stable employment	% of permanent contracts
S	Diversity, equality and welfare of personnel	Disability	Number of employees with a disability
S	Diversity, equality and welfare of personnel	Absenteeism	Number of training hours

Type (ESG)	Sub-type	Indicator	Unit established as standard
S	Diversity, equality and welfare of personnel	Staff turnover	Number of employee resignations
S	Diversity, equality and welfare of personnel	Employee training	Number of training hours
S	Diversity, equality and welfare of personnel	Number of dismissals	Number
S	Diversity, equality and welfare of personnel	Work-life balance measures	SI/NO
S	Diversity, equality and welfare of personnel	Human rights policy	SI/NO
S	Diversity, equality and welfare of personnel	Equality plan	SI/NO
S	Diversity, equality and welfare of personnel	Diversity plan	SI/NO
S	Diversity, equality and welfare of personnel	Diversity plan	SI/NO
S	Firm	Payments to suppliers (days payable outstanding)	Number of days
S	Firm	Customer satisfaction level	%
G	Corporate governance	Average board remuneration	Euro
G	Corruption and bribery	Crime prevention policy	SI/NO
G	Corruption and bribery	Number of reports of corruption and bribery	Number
G	Corruption and bribery	Whistleblowing channel	SI/NO

(*) The "GHD emissions intensity" indicator cannot be converted to a standardised unit since it is a ratio submitted by each firm using different variables in the numerator and denominator.

(**) Average wage gap means the wage difference between men and women expressed as a (positive or negative) %. Calculated as $\% \text{ wage gap} = (1 - (\text{Average salary of women})/(\text{Average salary of men})) * 100$

8 Annex 2: Correspondence between CNAE – Sector – General sector

The following table shows the correspondence between the 2-digit CNAE, the letter and the general sector used to indicate the main activity of the group/firm:

CNAE (letter)	Sector	General sector	2-digit CNAE
A	Agriculture, forestry and fishing	OTHER	01, 02, 03
B	Mining and quarrying	INDUSTRY	05, 06, 07, 08, 09
C	Manufacturing	INDUSTRY	10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33
D	Electricity, gas, steam and air conditioning supply	ENERGY	35
E	Water supply; sewerage, waste management and remediation activities	ENERGY	36, 37, 38, 39
F	Construction	CONSTRUCTION AND REAL ESTATE ACTIVITIES	41, 42, 43
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	WHOLESALE AND RETAIL TRADE AND HOSPITALITY	45, 46, 47
H	Transportation and storage	TRANSPORTATION AND STORAGE	49, 50, 51, 52, 53
I	Hospitality	WHOLESALE AND RETAIL TRADE AND HOSPITALITY	55, 56
J	Information and communication	INFORMATION AND COMMUNICATION	58, 59, 60, 61, 62, 63
K	Financial and insurance activities	OTHER	64, 65, 66
L	Real estate activities	CONSTRUCTION AND REAL ESTATE ACTIVITIES	68
M	Professional, scientific and technical activities	OTHER	69, 70, 71, 72, 73, 74, 75
N	Administrative and support service activities	OTHER	77, 78, 79, 80, 81, 82
O	Public administration and defence; compulsory social security	OTHER	84
P	Education	OTHER	85
Q	Human health and social work activities	OTHER	86, 87, 88
R	Arts, entertainment and recreation	OTHER	90, 91, 92, 93
S	Other services	OTHER	94, 95, 96
T	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	OTHER	97, 98
U	Activities of extraterritorial organisations and bodies	OTHER	99