

Directorate General Strategy, People and Data

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Spanish and Portuguese Companies Microdata (iBACH)
BELab User's Guide

Statistics Department

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1 Introduction

The Banco de España data laboratory (BELab) offers economic and financial granular information on non-financial Spanish and Portuguese corporations from iBACH. This dataset derives from BACH dataset¹. BACH is a database of aggregated and harmonized accounting data of non-financial companies, based on national accounting standards (individual annual accounts).

The key characteristics are:

- 14 attributes and 69 numeric variables per company and year.
- Historical series since 2008 with a consistent formulation.
- Around 800,000 companies per year in Spain and 500.000 in Portugal.

2 Description of the dataset

Time series	From 2008 onwards
Frequency	Yearly
Frequency of data submission to BELab	Once a year (January)
Updating schedule	In December of year N the year N-1 is uploaded for the first time and year N-2 is updated for the last time;
Geographic coverage	Spanish and Portuguese non-financial corporations
Source of the data	<ul style="list-style-type: none">- The Spanish data come from the mandatory deposits of annual accounts in the Mercantile Registries, on the basis of the Agreement signed between the Banco de España and CORPME. Analytical variables are offered, constructed by the Central Balance Sheet Data Office on the basis of the basic information in the annual accounts.- The Portuguese data come from the Annual data of the Central Balance-Sheet Database. The information is gathered from Annex A of IES - Simplified Corporate Information (Informação Empresarial Simplificada, in the Portuguese acronym)
Information exit formats	<ul style="list-style-type: none">- Exit data in .csv format.- Missing values are null (there is no default value like NA). Zero does not mean missing value. In some cases, it is not possible to distinguish between zeroes and missing values.- By default, all available variables are provided and it is up to the researcher to use them or not in their project.
Universe	<ul style="list-style-type: none">- Spain: Sample of non-financial companies with coverage exceeding 50% of GVA (Gross Value Added) and employment- Portugal: Full coverage of non-financial corporations.

¹ BACH is managed by the European Committee of Central Balance-Sheet Data Offices (ECCBSO). The ECCBSO is an informal body of experts from National Central Banks and National Statistical Institutes of Europe. Under the aegis of the ECCBSO, the BACH Working Group is responsible for maintaining and improving the BACH database.

3 Citations

For any study or other document which is made available to the public and contains information derived from the provided data, the researcher is obliged to properly cite the data source as:

"BELab. Banco de España/CORPME, Colegio de Registradores de la Propiedad y Mercantiles de España. CBI. DOI: 10.48719/BELab.iBACH0824_01/ BPLIM. Banco de Portugal. DOI: 0.17900/iBACH.May2026.V1"

4 List of identifying variables

Variable Name	Label	Description
DID	Identification number	Firm identification number. Country-specific
DREGIO	Localization information	Localization of the firm (or the headquarter of the firm), at NUTS-3 level
DCOUNTRY	Country	The 2-letter ISO code for the country of the firm
DYEAR	Year	Period of reference for the accounting exercise
DNLEGAL	Legal form (national codes)	Combination of a two-letter ISO code and one or several digits or letters identifying the legal form according to a national classification scheme
DSECTOR	Sector of activity	Principal economic activity of the firm, according to the NACE rev. 2 classification at 4-digit level
DYINCORP	Year of incorporation	Year of birth. With few exceptions, it corresponds to the year of incorporation in the register or the database used to fill in the financial statements.
DCEASE	Status of activity	Firm's status of activity: 1: Still exist; 2: Has been merged with other firms; 3: Has been liquidated
DYLIQUID	Year of liquidation of the firm	Year when the firm ceased its activity (when applicable)
DNUMBEREMPL	Number of employees	Number of employees for the reference period (the year), with regards to the firm's payroll
DNUMBERMTH	Number of months for the account exercise	Number of months on which the account exercise has been conducted.
DUNRT	Non-response treatment	Type of information: 0: reported; 1: estimated (non-response treatment for the full data of the firm)
DACTIVE	Active firm	Non-active firms are those that meet one of the conditions: (i) Assets and Liabilities >0 and all the items of the profit & loss account =0, or (ii) whenever DCEASE= 2 Or DCEASE=3: 1 – Active; 0 – Non-active 1
DREGIME	Accounting regime	Type of accounting report of the firms: 1 – Ordinary; 2 – Abridged; 3 - Micro

5 Information blocks and list of available variables

The blocks of information that the user can access are the income statement and the balance sheet. The variables are presented in **thousands of euros**.

INCOME STATEMENT		GENERAL CONTENTS
I0100	Net turnover	Sales of goods and services net of returns, deductions and rebates. Sales are net of VAT and Excise taxes.
I0200	Variation in stocks of finished goods and work in progress	Change in inventories of production recognized in the income statement.
I0300	Capitalised production	Costs capitalized by the entity recognized as income in the period.
I0400	Other income	Other income not identified in previous items (I0100, I0200 and I0300).
I0410	Of which: Operating subsidies and supplementary operating income	Details of other income relating to operating subsidies and supplementary operating income.
I0420	Of which: Financial income	Details of other income relating to financial income.
I0500	Cost of goods sold, materials and consumables	Cost of materials and consumables used and cost of goods sold in the period.
I0600	External supplies and services	Expenses with external supplies and services in the period. The costs of external human resources (outsourcing) are included in this item.
I0700	Staff costs	Expenses with the staff recognized in the period.
I0800	Other expenses	Other expenses not identified in previous items (I0500, I0600 and I0700).
I0810	Of which: Operating taxes and other operating charges	Details of other expenses relating to operating taxes and other operating charges.
I0820	Of which: Provisions (net of reverseals)	Details of other expenses relating to Provisions (net of reverseals)
I0830	Of which: Financial expenses other than interests on financial debt	Details of other expenses relating to financial expenses, except interests on financial debts (included in I1000)
I0840	Of which: Extraordinary expenses and impairments (net of reversals), except on inventories and receivables	Details of other expenses relating to extraordinary expenses and reduction/increase in fair value and impairment charges (net of reversals), except impairments (net of reversals) included in I0850
I0850	Of which: Impairments (net of reversals) on inventories and receivables	Details of other expenses relating to impairment charges (net of reversals) on inventories and receivables
I0900	Depreciation and amortization on intangible and tangible fixed assets	Depreciation and amortization of assets included in the items A1100 and A1200 recognized in the period.
I1000	Interests on financial debts	Financing costs recognized in the period.
I1100	Tax on profit	Income taxes recognized in the period.
IT100	Total income	(I0100+I0200+I0300+I0400)
IT200	Total expenses	(I0500+I0600+I0700+I0800+I0900+I1000+I1100)
IT300	Net profit or loss for the period	(IT100-IT200)

BALANCE SHEET- ASSETS		GENERAL CONTENTS
A1000	Fixed assets	(A1100+A1200+A1300)
A1100	Intangible fixed assets	Includes brands, patents, copyrights, licenses, etc., even if such assets are held under finance lease contracts. This item also includes the Goodwill recognized separately.
A1200	Tangible fixed assets	Includes Lands, buildings, machineries, administration and transport equipments, etc., even if such assets are held under finance lease contracts. This item also includes the bearer biological assets and investment properties.
A1300	Financial fixed assets	Includes holdings of shares in the capital of other entities on a continuing basis, as well as loans made to such entities.
A1310	of which: Shares in affiliated undertakings and participating interests	Details of financial fixed assets relating to investments in (holdings of shares in the capital of) associates, subsidiaries and jointly controlled entities.
A2000	Inventories	Includes raw materials and consumables, goods, work in progress and finished products, as well as consumable biological assets.
A2100	of which: Payments on account	Details of inventories relating to payments on account.
A3000	Trade receivables	Includes credit granted to customers for sales or services net of advances received (except for payments received on account of orders, included in L5).
A4000	Other receivables	Includes other accounts receivable (except trade receivables), as well as non-current assets held for sale (net of any associated liabilities).
A4100	Current	
A5000	Deferred assets	Includes deferred tax assets and expenses to be recognized in future periods.
A5100	Current ²	
A5200	Non-current ²	
A6000	Other financial assets, current	Includes financial assets held for trading and derivatives.
A7000	Cash and bank	Includes the amount available in cash, demand deposits and other deposits in financial institutions.
A0000	TOTAL BALANCE SHEET	(A1000+A2000+A3000+A4000+A5000+A6000+A7000)=E0000+L0000

Notes:

(1) Assets are presented at net value of accumulated depreciation, accumulated impairment losses and other adjustments.

(2) Those details are only available for data from 2008 to 2015

BALANCE SHEET- EQUITY AND LIABILITIES		GENERAL CONTENTS
E1000	Capital, reserves, earnings and other equity instruments	Includes paid capital, reserves, treasury stock and other equity instruments. Subscribed capital but not paid is deducted from this item. This item also includes the cumulative net income of prior periods, the net income for the period as well as dividends paid in advance.
E1100	Of which: Paid capital	Amount of capital "paid in" by investors during common or preferred stock issuances, including the par value of the shares themselves. Paid-in capital represents the funds raised by the business from selling its equity and not from ongoing operations.
E1200	Of which: Reserves other than revaluations, adjustments on financial investments and other comprehensive income	Accumulated capital surplus of a company reinvested in the company. It includes both legal reserves and voluntary reserves.
E2000	Revaluations, adjustments on financial investments and other comprehensive income	Surplus revaluation of tangible and intangible assets, adjustments on financial assets recognized in equity and other changes in equity.
E0000	TOTAL EQUITY	(E1000+E2000)
LP000	Provisions	Includes all provisions.
LP100	of which: Provisions for pensions and similar obligations	Details of provisions relating to liability for post-employment benefits.
L1000	Bonds and similar obligations	Includes bonds and similar securities issued by the entity.
L1100	Current	Bonds and similar securities due to be settled within 12 months after the reporting period
L1200	Non-current	Bonds and similar securities not due to be settled within 12 months after the reporting period
L2000	Amounts owed to credit institutions	Debt of the entity vis-à-vis credit institutions (includes financial leasing)
L2100	Current	Amounts owed to credit institutions due to be settled within 12 months after the reporting period
L2200	Non-current	Amounts owed to credit institution not due to be settled within 12 months after the reporting period
L3000	Other creditors	(L3100+L3200)
L3100	Other financial creditors	Includes the remaining funding from other financial creditors not identified in L1000 and L2000, mainly intra-group debt.
L3110	Current	Funding from other financial creditors due to be settled within 12 months after the reporting period
L3120	Non-current	Funding from other financial creditors not due to be settled within 12 months after the reporting period
L3200	Other non-financial creditors	Other accounts payables (except trade payables and payables to other financial creditors), mainly tax and social security payables, staff debt and active dividends to be paid
L3210	Current	Funding from other non-financial creditors due to be settled within 12 months after the reporting period
L4000	Trade payables	Includes debts to suppliers of goods and services, net of advances made (except for payments on account, included in A2100)
L5000	Payments received on account of orders, current	Includes payments received by the entity on account of orders
L6000	Deferred liabilities	Income to be recognized in future periods, including deferred tax liabilities
L6100	Current ¹	
L6200	Non-current ¹	
L0000	TOTAL LIABILITIES	(LP000+L1000+L2000+L3000+L4000+L5000+L6000)

Notes: (1) Those details are only available for data from 2008 to 2015.