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Directorate General Strategy, People and Data

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Microdata on the structures of non-financial corporate groups in the Central Balance Sheet Data Office
BELab user guide

Statistics Department

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1 Introduction

Microdata on the structures of **non-financial** corporate groups. The main characteristics are:

a) Mass access to the data on the structure of consolidated **non-financial** corporate groups whose parent companies are domiciled in Spain, but whose subsidiaries are located anywhere in the world.

b) Data relating to a non-statistical sample of non-financial corporate groups.

c) Availability of identifying variables that allow each corporate group to be characterised.

d) Data relating to 2024 and historical information for groups that have not reported information in the last four years using information from 2016.

e) More than 15,000 groups.

f) Exit data in .csv format.

An ancillary file is also provided. It contains information on turnover, headcount, postcode and economic activity (NACE Rev. 2 section) for most of the parent companies and subsidiaries located in Spain for cross-checking against the main file.

2 Citation of sources

For any analysis or other paper that is published and contains information derived from the data provided, the researcher must correctly cite the data source as:

"BELab. Banco de España / CNMV, Comisión Nacional del Mercado de Valores / CORPME, Colegio de Registradores de la Propiedad y Mercantiles de España. GRP. DOI: 10.48719/BELab.GRP2024_01".

3 Main file: Group structures

3.1 Description of the dataset

Identification codes	Anonymized CIF / internal code..
Time horizon	2024 and historical information for groups that have not reported information in the last four years
Unit of analysis	Parent companies of and subsidiaries belonging to consolidated non-financial corporate groups
Updating procedure	The year N-1 is loaded for the first time in November of year N and the previous years are updated.
Geographical area covered	Non-financial corporate groups whose parent companies are domiciled in Spain
Data source	Information drawn from the separate and consolidated financial statements filed at Mercantile Registries. For listed groups the information is drawn from the official financial statements filed at the Spanish National Securities Market Commission (CNMV), mainly from the notes to the financial statements.

Cleaning and processing of raw data	The raw data are cleaned and processed to improve their quality.

Format of the information	.csv file

Universe	Hierarchical relationships between non-financial corporations within consolidated non-financial corporate groups

3.2 Description of the identifying variables

Nomenclature	Code	Description	Values
Financial year	ejercicio	Represents the Financial year to which the information in this row of the data file relates. Four digits long.	
Tax identification number 1 anonymized	cif1	Represents the anonymized CIF of the group's parent company. 64 alphanumeric characters long.	
Institutional sector	Sec_inst	Represents the institutional sector to which the group's parent company belongs. Three alphanumeric characters long.	**BLANK:** Non-financial corporation S.11(*) **APU:** General government S.13(*) **EXT:** Non-resident, foreign company. Provided with an employer identification number starting X999... S.2 (*) **HOL:** Financial holding company S.125/6/7(*) **IFI:** Financial corporation. These groups are constructed drawing on the information provided by that group's non-financial corporations. Accordingly, there is no information available on the group's financial institutions, even if the parent company is one. S.12, except for S.125/6/7(*) **PER:** Natural person. Provided with an employer

			identification number starting T99…… S.14(*). In the case of subsidiaries that are owned by a natural person, the value for the parent company, which would be a natural person, is replaced with a dummy code starting T99xxxxxx. (*) Sectorisation table (ESA 2010)
Company identifier 1	codigo1	Represents the internal numerical identifier of the parent company of the group.	
CIF 2…9 anonymized	cif2…9	Represents the anonymized tax identification number (NIF) of the subsidiary. 64 alphanumeric characters long.	
Institutional sector 2…9	Sec_inst_2…9	Represents the institutional sector to which the subsidiary belongs. Three alphanumeric characters long.	**BLANK:** Non-financial corporation S.11(*) **APU:** General government S.13(*) **EXT:** Non-resident, foreign company. Provided with an employer identification number starting X999... S.2 (*) **HOL:** Financial holding company S.125/6/7(*) **IFI:** Financial corporation. These groups are constructed drawing on the information provided by that group's non-financial corporations. Accordingly, there is no information available on the group's financial institutions, even if the parent company is one. S.12, except for S.125/6/7(*) (*) Sectorisation table (ESA 2010)
Company identifier 2 …9	codigo2…9	Represents the internal numerical identifier of the subsidiary of the group.	
Deregistration date	fechabaja	The date the company was deregistered according to the tax authorities.	

Original information source	fte_origen	Original information source.	**CBR:** Notes to the consolidated financial statements filed at the Mercantile Registry. **CBB:** Notes to the separate financial statements filed at the Mercantile Registry. **Empty:** Parent company
Financial year of the information source	ejer_origen	Financial year of the information source used.	

4 Ancillary file of parent companies and subsidiaries with economic variables

4.1   Description of the dataset

Identification codes	Anonymized CIF / internal code.

Time horizon	2024

Frequency	Annual

Updating procedure	The year N-1 is loaded for the first time in November of year N and the previous years are updated.

Geographical area covered	Sub-set of the main file of parent companies and subsidiaries with registered office in Spain

Data source	Information drawn from the separate financial statements filed at Mercantile Registries.

Cleaning and processing of raw data	The raw data are cleaned and processed to improve their quality.

Format of the information	.csv file

Universe	Detailed information on parent companies and subsidiaries domiciled in Spain whose information is available at the Banco de España's Central Balance Sheet Data Office

4.2   Description of the identifying variables

Nomenclature	Code	Description	
Financial year	ejercicio_cuest	Represents the Financial year to which the information in this row of the data file relates. Four digits long.	
CIF anonymized	cif	Represents the anonymized CIF of the group's parent company. 64 alphanumeric characters long.	
Internal code	no_interno	Internal Central Balance Sheet Data Office code enabling identification of a company even though its employer identification number has changed	
Postcode	codigo_postal	Postcode associated with the company's registered office. Five digits long.	
Net turnover	cifra_neta_de_negocio_b	Net turnover in thousands of euro	
Headcount	num_empleados_b	The company's average headcount	
NACE Rev. 2 section	gran_sector_2009_b	One alphanumeric character long. Limited list of values	
Type of company	tipo	Indicator of whether the company is a parent or subsidiary within the group structure.	Matriz (Parent company) Filial (subsidiary)