

Directorate General Economics, Statistics and Research.

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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

Data available: 2021

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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 2021 and historical information for groups that have not reported information in the last four years using information from 2016.
- e) More than 13,000 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.GRP2021\_01”.

## 3 Main file: Group structures

### 3.1 Description of the dataset

|                                  |   |
|----------------------------------|---|
| <b>Identification codes</b>      | Employer identification number (CIF)/internal code. For foreign subsidiaries, a nine-digit code starting X999/internal code.  |
| <b>Time horizon</b>              | 2021 and historical information for groups that have not reported information in the last four years  |
| <b>Unit of analysis</b>          | Parent companies of and subsidiaries belonging to consolidated non-financial corporate groups   |
| <b>Updating procedure</b>        | The year N-1 is loaded for the first time in November of year N and the previous years are updated.   |
| <b>Geographical area covered</b> | Non-financial corporate groups whose parent companies are domiciled in Spain  |
| <b>Data source</b>               | 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   |
|---|-----------|---|--|
| <b>Financial year</b>                       | ejercicio | Represents the Financial year to which the information in this row of the data file relates.<br>Four digits long.   |  |
| <b>Employer identification number 1</b>     | cif1      | Represents the employer identification number (CIF) of the group's parent company.<br>Nine alphanumeric characters long.                                      |  |
| <b>Institutional sector</b>                 | Sec_inst  | Represents the institutional sector to which the group's parent company belongs. Three alphanumeric characters long.  | <p><b>BLANK:</b> Non-financial corporation S.11(*)<br/> <b>APU:</b> General government S.13(*)<br/> <b>EXT:</b> Non-resident, foreign company. Provided with an employer identification number starting X999... S.2 (*)<br/> <b>HOL:</b> Financial holding company S.125/6/7(*)<br/> <b>IFI:</b> 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(*)<br/> <b>PER:</b> 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.<br/> (*) Sectorisation table (ESA 2010)</p> |
| <b>Company name 1</b>                       | nombre1   | Represents the parent company's company name. If it is a natural person, it has been replaced with: 'persona física XX'.<br>100 alphanumeric characters long. |  |
| <b>Company identifier 1</b>                 | codigo1   | Represents the numerical identifier of the parent company of the group.   |  |
| <b>Employer identification number 2...9</b> | cif2...9  | Represents the tax identification number (NIF) of the subsidiary.<br>Nine alphanumeric characters long.   |  |

|   |                |  |   |
|---|----------------|--|---|
| <b>Institutional sector 2...9</b>               | Sec_inst_2...9 | Represents the institutional sector to which the subsidiary belongs. Three alphanumeric characters long. | <p><b>BLANK:</b> Non-financial corporation S.11(*)<br/> <b>APU:</b> General government S.13(*)<br/> <b>EXT:</b> Non-resident, foreign company. Provided with an employer identification number starting X999... S.2 (*)<br/> <b>HOL:</b> Financial holding company S.125/6/7(*)<br/> <b>IFI:</b> 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(*)<br/> (*) Sectorisation table (ESA 2010)</p> |
| <b>Company name 2...9</b>                       | nombre2...9    | Represents the subsidiary's company name. 100 alphanumeric characters long.                              |   |
| <b>Company identifier 2...9</b>                 | codigo2...9    | Represents the internal numerical identifier of the subsidiary of the group.                             |   |
| <b>Deregistration date</b>                      | fechabaja      | The date the company was deregistered according to the tax authorities.                                  |   |
| <b>Original information source</b>              | fte_origen     | Original information source.   |   |
| <b>Financial year of the information source</b> | ejer_origen    | Financial year of the information source used.   | <p><b>CBR:</b> Notes to the consolidated financial statements filed at the Mercantile Registry.<br/> <b>CBB:</b> Notes to the separate financial statements filed at the Mercantile Registry.<br/> <b>Empty:</b> Parent company</p>   |

## 4 Ancillary file of parent companies and subsidiaries with economic variables

### 4.1 Description of the dataset

|                                  |   |
|----------------------------------|---|
| <b>Identification codes</b>      | Employer identification number (CIF)/internal code.   |
| <b>Time horizon</b>              | 2021  |
| <b>Frequency</b>                 | Annual  |
| <b>Updating procedure</b>        | The year N-1 is loaded for the first time in November of year N and the previous years are updated. |
| <b>Geographical area covered</b> | Sub-set of the main file of parent companies and subsidiaries with registered office in Spain       |
| <b>Data source</b>               | 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   |
|---------------------------------------|-------------------------|---|
| <b>Financial year</b>                 | ejercicio               | Represents the Financial year to which the information in this row of the data file relates. Four digits long.                                  |
| <b>Employer identification number</b> | cif                     | Represents the employer identification number (CIF) of the group's parent company. Nine alphanumeric characters long.                           |
| <b>Internal code</b>                  | Número interno          | Internal Central Balance Sheet Data Office code enabling identification of a company even though its employer identification number has changed |
| <b>Postcode</b>                       | Código postal           | Postcode associated with the company's registered office. Five digits long.   |
| <b>Net turnover</b>                   | Cifra neta de negocio-B | Net turnover in thousands of euro   |
| <b>Headcount</b>                      | Num. Empleados-B        | The company's average headcount   |
| <b>NACE Rev. 2 section</b>            | Gran sector 2009-B      | One alphanumeric character long. Limited list of values   |
| <b>Type of company</b>                | Tipo                    | Indicator of whether the company is a parent or subsidiary within the group structure.  |

Matriz (Parent company)  
Filial (subsidiary)