

CUENTAS FINANCIERAS - SEC 2010
Enlace entre el balance financiero al principio y al final del período
2.42 Sociedades no financieras

millones de euros

	Código	2014	2015	2016	2017	2018	2019	2020	2021
I. ACTIVOS FINANCIEROS									
<i>Balance financiero, al inicio del periodo</i>	AF	2.130.888	2.157.798	2.221.104	2.289.847	2.467.003	2.600.906	2.782.528	2.760.956
<i>Operaciones financieras</i>	F	25.991	103.534	103.024	106.694	105.660	44.726	48.807	169.460
<i>Revalorizaciones</i>	K.7	2.543	111.712	-28.079	25.671	15.074	85.094	-88.660	103.096
<i>Otras variaciones en el volumen</i>	K.5/6	-1.625	-151.940	-6.202	44.791	13.169	51.802	18.281	-5.212
<i>Balance financiero, al final del periodo</i>	AF	2.157.798	2.221.104	2.289.847	2.467.003	2.600.906	2.782.528	2.760.956	3.028.300
Efectivo y depósitos									
<i>Balance financiero, al inicio del periodo</i>	AF	218.690	214.742	217.086	240.065	262.461	272.054	287.309	325.294
<i>Operaciones financieras</i>	F	-7.132	-462	22.659	25.345	9.602	14.937	39.684	28.336
<i>Revalorizaciones</i>	K.7	3.185	2.805	320	-2.949	644	319	-1.699	1.483
<i>Otras variaciones en el volumen</i>	K.5/6	-	-	-	-	-654	-	-	-
<i>Balance financiero, al final del periodo</i>	AF	214.742	217.086	240.065	262.461	272.054	287.309	325.294	355.114
Valores representativos de deuda									
<i>Balance financiero, al inicio del periodo</i>	AF	55.498	46.935	30.101	29.831	20.410	20.767	18.480	21.587
<i>Operaciones financieras</i>	F	-16.096	-18.146	344	-4.034	2.953	-1.513	-1.325	-636
<i>Revalorizaciones</i>	K.7	13.208	1.320	-1.989	-4.002	-2.785	-1.346	4.433	-313
<i>Otras variaciones en el volumen</i>	K.5/6	-5.675	-9	1.375	-1.385	189	572	-1	-
<i>Balance financiero, al final del periodo</i>	AF	46.935	30.101	29.831	20.410	20.767	18.480	21.587	20.638
Préstamos									
<i>Balance financiero, al inicio del periodo</i>	AF	331.189	324.261	344.026	357.645	366.247	375.728	395.961	405.703
<i>Operaciones financieras</i>	F	-7.258	17.721	11.935	11.777	10.995	21.304	10.943	23.708
<i>Revalorizaciones</i>	K.7	330	2.044	1.685	-3.175	-1.514	-1.071	-1.201	1.171
<i>Otras variaciones en el volumen</i>	K.5/6	-	-	-	-	-	-	-	-
<i>Balance financiero, al final del periodo</i>	AF	324.261	344.026	357.645	366.247	375.728	395.961	405.703	430.582
Participaciones en el capital y fondos de inversión									
<i>Balance financiero, al inicio del periodo</i>	AF	1.096.597	1.140.223	1.197.635	1.222.860	1.369.183	1.468.736	1.619.299	1.567.894
<i>Operaciones financieras</i>	F	51.709	99.082	56.204	56.876	69.632	8.834	18.186	15.510
<i>Revalorizaciones</i>	K.7	-9.282	110.261	-30.912	43.271	16.288	90.514	-87.873	105.100
<i>Otras variaciones en el volumen</i>	K.5/6	1.200	-151.931	-67	46.176	13.634	51.214	18.281	-5.212
<i>Balance financiero, al final del periodo</i>	AF	1.140.223	1.197.635	1.222.860	1.369.183	1.468.736	1.619.299	1.567.894	1.683.292
Seguros, pensiones y garantías estandarizadas									
<i>Balance financiero, al inicio del periodo</i>	AF	21.294	20.000	20.458	12.370	10.159	11.226	10.867	9.569
<i>Operaciones financieras</i>	F	-1.294	458	3.677	-2.638	1.439	-59	-627	974
<i>Revalorizaciones</i>	K.7	-	-	-	426	-372	-320	-671	-662
<i>Otras variaciones en el volumen</i>	K.5/6	-	-	-11.765	-	-	20	-	-
<i>Balance financiero, al final del periodo</i>	AF	20.000	20.458	12.370	10.159	11.226	10.867	9.569	9.881
Otros activos									
<i>Balance financiero, al inicio del periodo</i>	AF	407.620	411.636	411.797	427.076	438.543	452.394	450.612	430.907
<i>Operaciones financieras</i>	F	6.062	4.879	8.206	19.367	11.039	1.223	-18.055	101.569
<i>Revalorizaciones</i>	K.7	-4.897	-4.718	2.817	-7.900	2.812	-3.002	-1.650	-3.683
<i>Otras variaciones en el volumen</i>	K.5/6	2.851	-	4.256	-	-	-3	-	-
<i>Balance financiero, al final del periodo</i>	AF	411.636	411.797	427.076	438.543	452.394	450.612	430.907	528.794

FINANCIAL ACCOUNTS - ESA 2010
Link between the financial balance sheet at the beginning and the end of period
2.42 Non-financial corporations

EUR millions

2020-I	2020-II	2020-III	2020-IV	2021-I	2021-II	2021-III	2021-IV	Code	
I. FINANCIAL ASSETS									
2.782.528	2.675.058	2.686.326	2.709.130	2.760.956	2.790.485	2.895.839	2.938.095	AF	<i>Financial balance sheet at the beginning of period</i>
-40.056	19.563	40.892	28.408	-10.986	74.717	46.621	59.108	F	<i>Financial transactions</i>
-72.683	-13.658	-20.476	18.156	40.295	31.528	-2.044	33.317	K.7	<i>Revaluations</i>
5.269	5.363	2.387	5.262	219	-890	-2.321	-2.220	K.5/6	<i>Other changes in volume</i>
2.675.058	2.686.326	2.709.130	2.760.956	2.790.485	2.895.839	2.938.095	3.028.300	AF	<i>Financial balance sheet at the end of period</i>
Currency and deposits									
287.309	291.605	325.987	326.868	325.294	320.568	330.874	333.177	AF	<i>Financial balance sheet at the beginning of period</i>
3.958	34.834	1.661	-769	-5.567	10.543	1.849	21.512	F	<i>Financial transactions</i>
338	-452	-780	-804	841	-237	454	425	K.7	<i>Revaluations</i>
-	-	-	-	-	-	-	-	K.5/6	<i>Other changes in volume</i>
291.605	325.987	326.868	325.294	320.568	330.874	333.177	355.114	AF	<i>Financial balance sheet at the end of period</i>
Debt securities									
18.480	19.840	21.394	20.981	21.587	18.598	20.443	20.913	AF	<i>Financial balance sheet at the beginning of period</i>
1.377	521	-2.460	-763	-1.928	800	1.371	-879	F	<i>Financial transactions</i>
-17	1.030	2.048	1.371	-1.061	1.045	-901	604	K.7	<i>Revaluations</i>
-	2	-	-3	-	-	-	-	K.5/6	<i>Other changes in volume</i>
19.840	21.394	20.981	21.587	18.598	20.443	20.913	20.638	AF	<i>Financial balance sheet at the end of period</i>
Loans									
395.961	383.398	385.080	394.485	405.703	409.411	435.689	442.628	AF	<i>Financial balance sheet at the beginning of period</i>
-12.383	2.337	10.838	10.152	2.480	26.489	6.928	-12.189	F	<i>Financial transactions</i>
-180	-655	-1.432	1.066	1.228	-212	12	143	K.7	<i>Revaluations</i>
-	-	-	-	-	-	-	-	K.5/6	<i>Other changes in volume</i>
383.398	385.080	394.485	405.703	409.411	435.689	442.628	430.582	AF	<i>Financial balance sheet at the end of period</i>
Equity and investment fund shares									
1.619.299	1.559.310	1.554.307	1.547.697	1.567.894	1.620.610	1.665.686	1.657.953	AF	<i>Financial balance sheet at the beginning of period</i>
12.450	1.981	8.026	-4.270	10.987	13.290	-6.059	-2.709	F	<i>Financial transactions</i>
-77.708	-12.345	-17.022	19.202	41.510	32.676	646	30.267	K.7	<i>Revaluations</i>
5.269	5.361	2.387	5.265	219	-890	-2.321	-2.220	K.5/6	<i>Other changes in volume</i>
1.559.310	1.554.307	1.547.697	1.567.894	1.620.610	1.665.686	1.657.953	1.683.292	AF	<i>Financial balance sheet at the end of period</i>
Insurance, pensions and standardised guarantees									
10.867	9.810	9.826	9.713	9.569	9.567	9.629	9.823	AF	<i>Financial balance sheet at the beginning of period</i>
-890	187	56	20	162	227	360	225	F	<i>Financial transactions</i>
-168	-170	-169	-164	-164	-165	-166	-167	K.7	<i>Revaluations</i>
-	-	-	-	-	-	-	-	K.5/6	<i>Other changes in volume</i>
9.810	9.826	9.713	9.569	9.567	9.629	9.823	9.881	AF	<i>Financial balance sheet at the end of period</i>
Other assets									
450.612	411.095	389.732	409.385	430.907	411.730	433.518	473.600	AF	<i>Financial balance sheet at the beginning of period</i>
-44.568	-20.297	22.772	24.038	-17.119	23.368	42.172	53.149	F	<i>Financial transactions</i>
5.051	-1.066	-3.120	-2.515	-2.058	-1.580	-2.090	2.045	K.7	<i>Revaluations</i>
-	-	-	-	-	-	-	-	K.5/6	<i>Other changes in volume</i>
411.095	389.732	409.385	430.907	411.730	433.518	473.600	528.794	AF	<i>Financial balance sheet at the end of period</i>

CUENTAS FINANCIERAS - SEC 2010
Enlace entre el balance financiero al principio y al final del período
2.42 Sociedades no financieras

millones de euros

	Código	2014	2015	2016	2017	2018	2019	2020	2021
II. ACTIVOS FINANCIEROS NETOS (=I-III)									
<i>Balance financiero, al inicio del periodo</i>	<i>BF.90</i>	-1.444.109	-1.412.061	-1.583.802	-1.581.856	-1.580.043	-1.499.962	-1.578.837	-1.573.019
<i>Operaciones financieras</i>	<i>B.9</i>	33.189	38.539	37.889	30.618	14.965	6.081	19.627	32.212
<i>Revalorizaciones</i>	<i>K.7</i>	6.624	-72.947	-44.777	-99.853	42.419	-78.216	21.547	-48.025
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	-7.765	-137.333	8.835	71.048	22.697	-6.740	-35.356	-9.727
<i>Balance financiero, al final del periodo</i>	<i>BF.90</i>	-1.412.061	-1.583.802	-1.581.856	-1.580.043	-1.499.962	-1.578.837	-1.573.019	-1.598.558
III. PASIVOS									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	3.574.998	3.569.859	3.804.906	3.871.703	4.047.046	4.100.868	4.361.365	4.333.974
<i>Operaciones financieras</i>	<i>F</i>	-7.198	64.995	65.136	76.075	90.695	38.645	29.180	137.248
<i>Revalorizaciones</i>	<i>K.7</i>	-4.081	184.659	16.698	125.525	-27.345	163.310	-110.207	151.121
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	6.140	-14.606	-15.036	-26.257	-9.528	58.542	53.637	4.515
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	3.569.859	3.804.906	3.871.703	4.047.046	4.100.868	4.361.365	4.333.974	4.626.858
Valores representativos de deuda									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	83.435	90.202	88.677	91.364	96.211	101.957	118.686	131.570
<i>Operaciones financieras</i>	<i>F</i>	-837	1.647	3.852	10.042	6.335	13.877	10.675	14.256
<i>Revalorizaciones</i>	<i>K.7</i>	7.603	-3.171	-773	-3.669	-2.557	2.852	2.209	-346
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	-	-	-393	-1.525	1.968	-	-	50
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	90.202	88.677	91.364	96.211	101.957	118.686	131.570	145.529
Préstamos									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	1.184.437	1.113.536	1.095.062	1.075.122	1.050.346	1.036.023	1.031.423	1.069.084
<i>Operaciones financieras</i>	<i>F</i>	-53.902	159	4.947	3.010	3.351	6.066	41.893	25.615
<i>Revalorizaciones</i>	<i>K.7</i>	4.028	3.668	-5.110	-13.134	643	-2.547	-685	1.820
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	-21.027	-22.301	-19.776	-14.652	-18.317	-8.118	-3.546	-4.941
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	1.113.536	1.095.062	1.075.122	1.050.346	1.036.023	1.031.423	1.069.084	1.091.578
Participaciones en el capital y fondos de inversión									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	1.892.401	1.934.950	2.188.762	2.260.469	2.446.006	2.502.557	2.754.623	2.689.950
<i>Operaciones financieras</i>	<i>F</i>	54.354	71.110	49.426	48.755	70.529	23.353	32.432	19.081
<i>Revalorizaciones</i>	<i>K.7</i>	-20.072	185.355	24.188	146.089	-25.389	166.839	-114.304	151.527
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	8.268	-2.654	-1.906	-9.307	11.411	61.874	17.200	-5.804
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	1.934.950	2.188.762	2.260.469	2.446.006	2.502.557	2.754.623	2.689.950	2.854.754
Seguros, pensiones y garantías estandarizadas									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	1.795	1.933	1.627	1.662	1.681	1.720	1.748	1.836
<i>Operaciones financieras</i>	<i>F</i>	138	-305	35	19	39	27	89	61
<i>Revalorizaciones</i>	<i>K.7</i>	-	-	-	-	-	-	-	-
<i>Otras variaciones en el volumen</i>	<i>K.5/6</i>	-	-	-	-	-	-	-	200
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	1.933	1.627	1.662	1.681	1.720	1.748	1.836	2.098
Otros pasivos									
<i>Balance financiero, al inicio del periodo</i>	<i>AF</i>	412.929	429.238	430.778	443.086	452.801	458.611	454.886	441.534
<i>Operaciones financieras</i>	<i>F</i>	-6.951	-7.616	6.876	14.250	10.441	-4.679	-55.908	78.234
<i>Revalorizaciones y otras variaciones</i>	<i>K.5/6/7</i>	23.260	9.156	5.432	-4.535	-4.631	953	42.556	13.130
<i>Balance financiero, al final del periodo</i>	<i>AF</i>	429.238	430.778	443.086	452.801	458.611	454.886	441.534	532.898

FINANCIAL ACCOUNTS - ESA 2010
Link between the financial balance sheet at the beginning and the end of period
2.42 Non-financial corporations

EUR millions

2020-I	2020-II	2020-III	2020-IV	2021-I	2021-II	2021-III	2021-IV	Code	
II. NET FINANCIAL ASSETS (=I-III)									
-1.578.837	-1.527.312	-1.558.230	-1.558.539	-1.573.019	-1.604.143	-1.604.781	-1.597.044	BF.90	Financial balance sheet at the beginning of period
-6.760	7.867	6.986	11.534	-80	9.239	14.707	8.347	B.9	Financial transactions
68.182	-29.011	2.168	-19.792	-19.690	-8.264	-1.135	-18.937	K.7	Revaluations
-9.897	-9.774	-9.463	-6.221	-11.354	-1.614	-5.835	9.076	K.5/6	Other changes in volume
-1.527.312	-1.558.230	-1.558.539	-1.573.019	-1.604.143	-1.604.781	-1.597.044	-1.598.558	BF.90	Financial balance sheet at the end of period
III. LIABILITIES									
4.361.365	4.202.370	4.244.556	4.267.669	4.333.974	4.394.628	4.500.621	4.535.139	AF	Financial balance sheet at the beginning of period
-33.296	11.695	33.906	16.874	-10.905	65.478	31.914	50.762	F	Financial transactions
-140.865	15.353	-22.643	37.948	59.986	39.791	-910	52.253	K.7	Revaluations
15.166	15.138	11.850	11.483	11.573	724	3.514	-11.296	K.5/6	Other changes in volume
4.202.370	4.244.556	4.267.669	4.333.974	4.394.628	4.500.621	4.535.139	4.626.858	AF	Financial balance sheet at the end of period
Debt securities									
118.686	112.041	121.076	125.394	131.570	134.099	137.789	139.483	AF	Financial balance sheet at the beginning of period
-1.279	6.796	2.023	3.135	3.564	3.047	2.187	5.457	F	Financial transactions
-5.366	2.240	2.295	3.040	-1.035	643	-544	589	K.7	Revaluations
-	-	-	-	-	-	50	-	K.5/6	Other changes in volume
112.041	121.076	125.394	131.570	134.099	137.789	139.483	145.529	AF	Financial balance sheet at the end of period
Loans									
1.031.423	1.032.303	1.064.905	1.067.762	1.069.084	1.073.308	1.101.927	1.098.614	AF	Financial balance sheet at the beginning of period
998	34.243	4.224	2.428	4.341	30.734	-3.306	-6.154	F	Financial transactions
734	-616	-826	23	936	-590	904	571	K.7	Revaluations
-851	-1.026	-540	-1.129	-1.053	-1.525	-911	-1.452	K.5/6	Other changes in volume
1.032.303	1.064.905	1.067.762	1.069.084	1.073.308	1.101.927	1.098.614	1.091.578	AF	Financial balance sheet at the end of period
Equity and investment fund shares									
2.754.623	2.632.566	2.659.026	2.646.583	2.689.950	2.757.589	2.810.519	2.805.633	AF	Financial balance sheet at the beginning of period
10.494	7.183	9.887	4.868	5.303	13.856	681	-759	F	Financial transactions
-137.773	13.804	-24.748	34.414	62.337	40.029	-2.542	51.702	K.7	Revaluations
5.222	5.474	2.418	4.086	-1	-956	-3.025	-1.822	K.5/6	Other changes in volume
2.632.566	2.659.026	2.646.583	2.689.950	2.757.589	2.810.519	2.805.633	2.854.754	AF	Financial balance sheet at the end of period
Insurance, pensions and standardised guarantees									
1.748	1.749	1.825	1.834	1.836	1.837	2.036	2.061	AF	Financial balance sheet at the beginning of period
1	76	9	3	1	-1	25	37	F	Financial transactions
-	-	-	-	-	-	-	-	K.7	Revaluations
-	-	-	-	-	200	-	-	K.5/6	Other changes in volume
1.749	1.825	1.834	1.836	1.837	2.036	2.061	2.098	AF	Financial balance sheet at the end of period
Other liabilities									
454.886	423.712	397.724	426.096	441.534	427.794	448.349	489.349	AF	Financial balance sheet at the beginning of period
-43.509	-36.603	17.764	6.440	-24.115	17.841	32.328	52.180	F	Financial transactions
12.335	10.615	10.608	8.998	10.375	2.714	8.672	-8.632	K.5/6/7	Revaluations and other changes
423.712	397.724	426.096	441.534	427.794	448.349	489.349	532.898	AF	Financial balance sheet at the end of period