

**15 NON-FINANCIAL CORPORATIONS:**  
**Summary information compiled by**  
**the Central Balance Sheet Data Office**

**15.C Balance sheet, profit and loss account and ratios. 2022**

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	Central Balance Sheet Office databases			
	CBI	CBA	CBB	CBQ
	1	2	3	4
<b>A. BALANCE SHEET</b>				
1 Net fixed assets . . . . .	25.6	20.1	42.4	24.0
2 Of which: Adjustment to current prices . . . . .	5.8	3.7	12.3	4.5
3 Financial investments in group companies and associates . . . . .	41.9	52.5	9.9	50.8
4 Long term . . . . .	36.1	45.3	8.0	43.4
5 Short term . . . . .	5.8	7.1	1.8	7.4
6 Trade and other receivables . . . . .	11.6	10.8	14.0	8.5
7 Cash and cash equivalents . . . . .	5.8	4.1	11.1	4.1
8 Other assets . . . . .	15.1	12.6	22.7	12.6
9 Assets = Liabilities. . . . .	100.0	100.0	100.0	100.0
10 Equity . . . . .	52.3	49.2	61.8	47.2
11 Interest-bearing external funds . . . . .	31.2	34.8	19.9	37.3
12 Long term . . . . .	21.2	23.3	14.7	25.3
13 Short term . . . . .	10.0	11.6	5.3	12.0
14 Trade credits and other accounts payable . . . . .	14.6	13.6	17.8	9.7
15 Other non interest-bearing credits . . . . .	1.9	2.3	0.5	5.7
<b>B. PROFIT AND LOSS ACCOUNT</b> (See rates of change in Tables 15.1 to 15.6)				
16 Value of output . . . . .	100.0	100.0	100.0	100.0
17 Of which: Net turnover. . . . .	149.2	152.7	141.9	158.9
18 Inputs . . . . .	65.7	68.9	58.9	72.1
19 Of which: Net purchases. . . . .	44.3	48.5	35.6	52.2
20 Gross value added at factor cost . . . . .	34.3	31.1	41.1	27.9
21 Personnel costs. . . . .	21.5	17.7	29.4	13.4
22 Gross operating profit . . . . .	12.8	13.4	11.7	14.4
23 Financial revenue . . . . .	3.4	4.5	0.9	4.2
24 Financial costs . . . . .	1.9	2.3	1.0	2.2
25 Depreciation and operating provisions . . . . .	4.6	5.1	3.7	5.2
26 Ordinary net profit . . . . .	9.7	10.6	7.9	11.2
27 Other income and expenses . . . . .	0.4	0.7	-0.2	0.7
28 Corporate income tax . . . . .	1.6	1.5	1.9	1.6
29 Profit/loss for the year . . . . .	7.6	8.4	6.2	8.9
<b>C. SIGNIFICANT RATIOS (a)</b> (See Tables 15.7 to 15.29)				
30 R.1 Ordinary return on net assets . . . . .	5.4	5.5	5.0	5.5
31 R.2 Interest on borrowed funds / interest-bearing borrowing (outstanding balances) . . . . .	2.2	2.2	2.2	1.9
32 R.3 Ordinary return on equity . . . . .	7.3	7.9	5.9	8.5
33 R.4 Return on investment - cost of debt (R.1 - R.2) . . . . .	3.2	3.3	2.7	3.6
34 R.5 Margin on sales . . . . .	8.9	9.1	8.4	9.4
35 E.1 Debt ratio: External interest-bearing funds / Net assets(current prices; end-of-year balance) . . . . .	37.3	41.5	24.4	44.1
36 E.2 Debt ratio: External interest-bearing funds / (Gross operating profit + Financial revenue) . . . . .	477.8	521.9	346.9	536.1
37 Interest burden, Interests on borrowed funds / (Gross operating profit + Financial revenue) . . . . .	11.1	12.3	7.7	11.1
38 FSI.1 Total debt to equity . . . . .	88.3	...	...	...
39 FSI.2 Return on equity . . . . .	8.2	...	...	...