

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

**15.C Balance sheet, profit and loss account and ratios. 2021**

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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 . . . . .	26.2	20.0	42.1	25.0
2 Of which: Adjustment to current prices . . . . .	5.4	3.2	11.1	4.2
3 Financial investments in group companies and associates . . . . .	40.6	52.4	10.4	51.4
4 Long term . . . . .	34.6	44.8	8.4	44.3
5 Short term . . . . .	6.0	7.5	2.0	7.2
6 Trade and other receivables . . . . .	11.6	10.7	13.9	7.8
7 Cash and cash equivalents . . . . .	6.6	4.8	11.1	4.4
8 Other assets . . . . .	15.0	12.1	22.6	11.4
9 Assets = Liabilities. . . . .	100.0	100.0	100.0	100.0
10 Equity . . . . .	52.0	49.2	59.4	46.9
11 Interest-bearing external funds . . . . .	31.8	35.6	22.0	38.1
12 Long term . . . . .	21.6	23.5	16.8	26.5
13 Short term . . . . .	10.1	12.1	5.2	11.6
14 Trade credits and other accounts payable . . . . .	14.4	12.9	18.1	8.5
15 Other non interest-bearing credits . . . . .	1.8	2.3	0.6	6.5
<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. . . . .	149.8	154.5	142.1	158.2
18 Inputs . . . . .	63.2	66.3	58.2	69.5
19 Of which: Net purchases. . . . .	40.4	43.8	34.8	46.7
20 Gross value added at factor cost . . . . .	36.8	33.7	41.8	30.5
21 Personnel costs. . . . .	24.7	21.3	30.3	17.0
22 Gross operating profit . . . . .	12.1	12.5	11.5	13.6
23 Financial revenue . . . . .	2.6	3.6	0.9	3.3
24 Financial costs . . . . .	1.9	2.4	1.1	2.5
25 Depreciation and operating provisions . . . . .	5.3	6.0	4.2	6.8
26 Ordinary net profit . . . . .	7.5	7.7	7.1	7.6
27 Other income and expenses . . . . .	-1.2	-1.6	-0.5	-2.9
28 Corporate income tax . . . . .	1.6	1.5	1.8	1.6
29 Profit/loss for the year . . . . .	7.1	7.9	5.8	9.0
<b>C. SIGNIFICANT RATIOS (a)</b> (See Tables 15.7 to 15.29)				
30 R.1 Ordinary return on net assets . . . . .	4.1	4.0	4.2	4.0
31 R.2 Interest on borrowed funds / interest-bearing borrowing (outstanding balances) . . . . .	1.9	1.9	2.0	1.7
32 R.3 Ordinary return on equity . . . . .	5.4	5.6	5.0	5.8
33 R.4 Return on investment - cost of debt (R.1 - R.2) . . . . .	2.2	2.2	2.2	2.3
34 R.5 Operating margin . . . . .	8.3	8.4	8.3	8.9
35 E.1 Debt ratio: External interest-bearing funds / Net assets(current prices; end-of-year balance) . . . . .	37.9	42.0	27.0	44.8
36 E.2 Debt ratio: External interest-bearing funds / (Gross operating profit + Financial revenue) . . . . .	604.1	689.5	422.1	790.0
37 Interest burden, Interests on borrowed funds / (Gross operating profit + Financial revenue) . . . . .	12.1	13.8	8.6	13.7
38 FSI.1 Total debt to equity . . . . .	90.0	...	...	...
39 FSI.2 Return on equity . . . . .	6.4	...	...	...