## NOTES TO THE TABLES OF CHAPTER 15

## Definition of the ratios included in Tables 15.6 to 15.30:

R1 $=[(27+29) /(10-14-17)]^{*} 100$
$R 2=[27 /(13+16)]^{*} 100$
R3 $=(29 / 11)^{*} 100$
R4 = R1-R2
R5 $=(24 / 18)^{\star} 100$
R6 $=(24 / 22)^{\star} 100$
E1 $=[(13+16) /(10-14-17)]^{*} 100$
E2 $=(13+16) /(24+25)^{\star} 100$
Interest burden $=[27 /(24+25)]^{*} 100$

## A. BALANCE SHEET

1. Fixed assets
2. Tangible assets
3. 4. Book
1. 2. Adjustment to current prices
1. Other fixed assets
2. Current assets
3. Trade and other accounts receivable
4. Other current assets.
5. Other assets
6. Assets = Liabilities
7. Equity
(including adjustment to current prices)
8. Creditors and provisions
9. Credit institutions.
10. Trade and other accounts payable
11. Other creditors
12. With financial cost
13. Without financial cost

## B. PROFIT AND LOSS ACCOUNT

(See rates of change in Tables 15.1 to 15.6)
18. Value of output (including subsidies)
19. Net turnover
20. Other operating income
21. Inputs (including taxes)
22. Gross value added at factor cost (18-21)
23. Personnel costs
24. Gross operating profit (22-23)
25. Financial revenue.
26. Financial costs
27. Interest on borrowed funds
28. Depreciation and operating provisions
29. Ordinary net profit (24+25-26-28)
30. Corporate income tax
31. Other income and expenses
32. Profit/loss for the year (29-30-31)

Table 15.3 and Table 15.6
a. The quarterly series of year n for quarter t includes the rates of the cumulative data for year n up to quarter t , compared with the same period a year earlier.

Table 15.8, Table 15.14 and Table 15.17
a. The ordinary net profit (ONP) used to calculate this ratio includes, for each quarter, the proportional part of the dividends received up to that quarter from the beginning of the year, determined on a straight-line basis; the ratio of Table 15.9 provides cumulative information for each period (Q1, Q1-Q2, Q1-Q3, Q1-Q4) in which the total dividend received is included.

Table 15.9, Table 15.12, Table 15.15, Table 15.18 and Table 15.21
a. The quarterly series of year $n$ for quarter $t$ includes the ratios of the cumulative data for year $n$ up to quarter $t$.

Table 15.26, Table 15.28 and Table 15.30
a. Columns $t$ and $t-1$ in the annual frequency block refer to the fourth quarter of year $t$ and the fourth quarter of year $t-1$. In the quarterly frequency block, columns $t$ and $t-1$ contain the information of the quarter in question ( t ) and of that immediately preceding it (t-1), respectively.

Table 15.31 and Table 15.32
Note: Ratios FSI. 1 and FSI.2nd have been prepared in accordance with the methodology defined by the IMF in its document Financial Soudness Indicator. Compilation Guide.
a. Figures for 2010 and 2011, both for total and for different aggregates by sector and size, are obtained by applying the rate of change of the previous base to the current base.
b. Data from the last period is an estimate made from the latest quarterly information received in the quarterly survey of the Central balance sheet data office (CBQ).

