

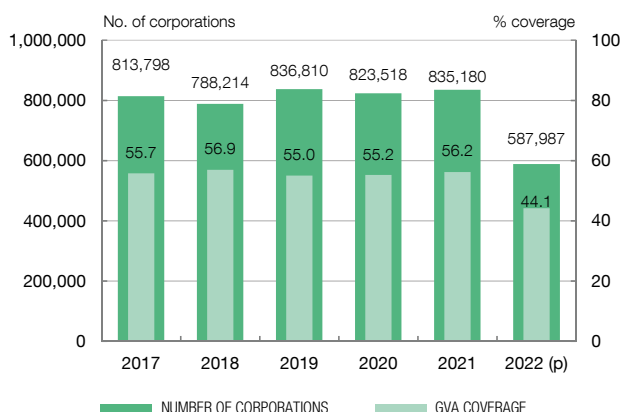
## SUMMARY CHARTS



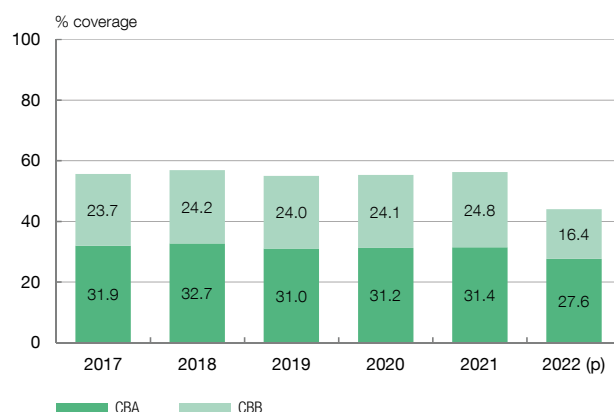
## SUMMARY CHARTS

### 1 COVERAGE AND SECTORAL STRUCTURE

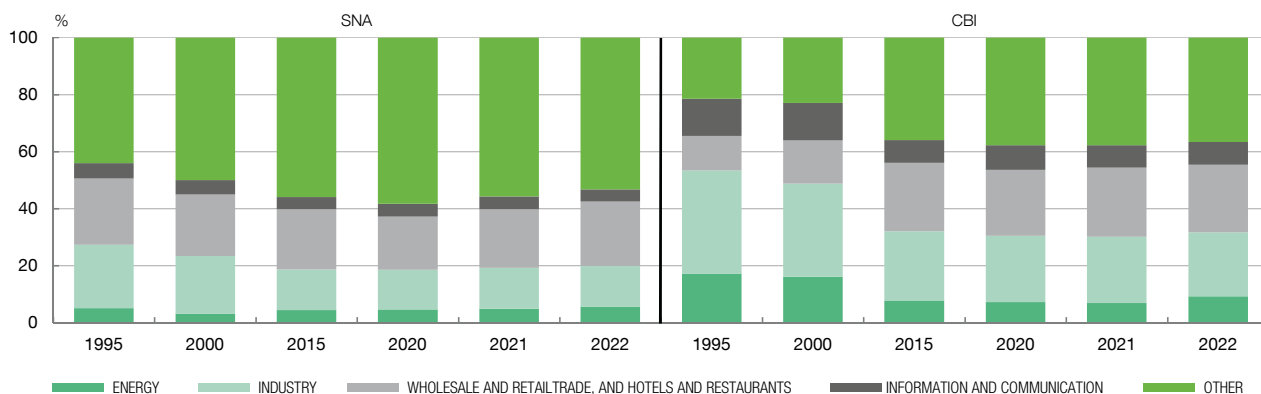
1.1 NUMBER OF CBI CORPORATIONS AND COVERAGE



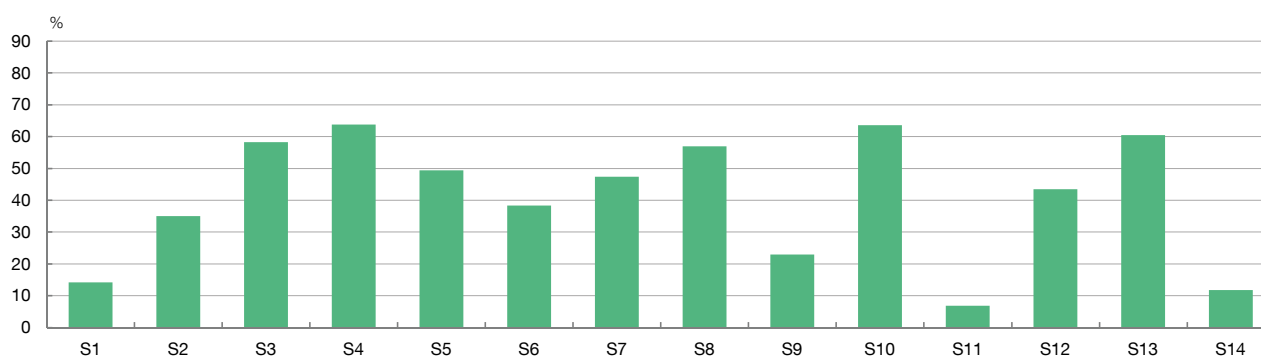
1.2 CONTRIBUTION TO THE COVERAGE OF CBA AND CBB DATABASES



1.3 GROSS VALUE ADDED BY SECTOR. COMPARISON WITH NATIONAL ACCOUNTS



1.4 COVERAGE. GROSS VALUE ADDED BY SECTOR (2021)



- S1 Agriculture, forestry and fishing
- S2 Mining and quarrying
- S3 Manufacturing
- S4 Electricity, gas, steam and air conditioning supply
- S5 Water supply, sewerage, waste management and remediation activities
- S6 Construction

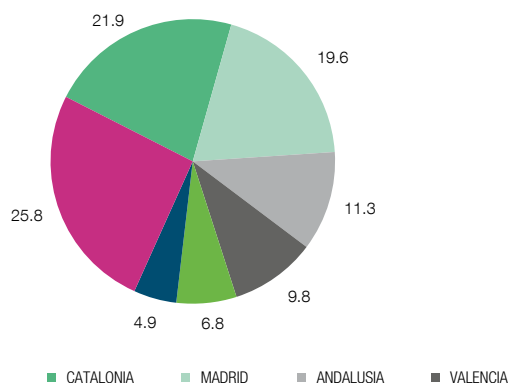
- S7 Wholesale and retail trade; repair of motor vehicles and motorcycles
- S8 Transportation and storage
- S9 Accommodation and food service activities
- S10 Information and communication
- S11 Real estate activities
- S12 Professional, scientific and technical activities
- S13 Administrative and support service activities
- S14 Other service activities

SOURCES: Mercantile Registries, INE and Banco de España.

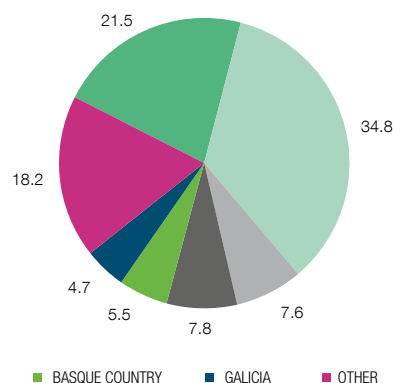
## SUMMARY CHARTS

### 1 COVERAGE AND SECTORAL STRUCTURE (cont'd)

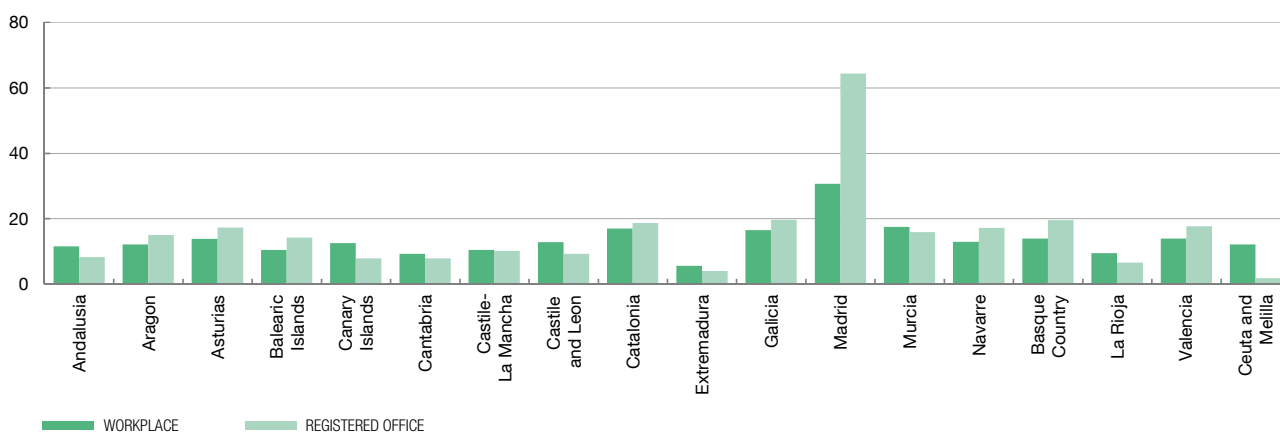
1.5 TOTAL-ECONOMY COMPENSATION OF EMPLOYEES, BY REGION. 2021



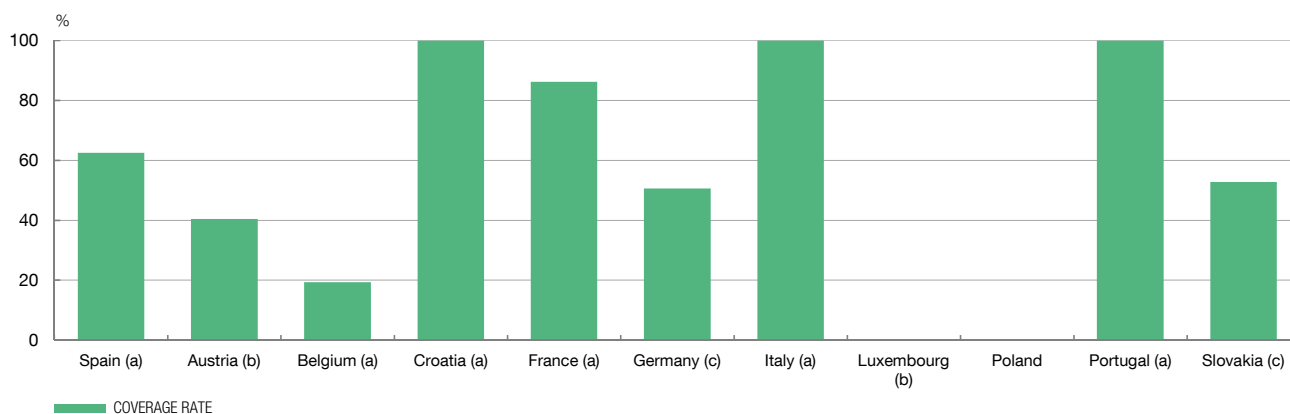
1.6 COMPENSATION OF EMPLOYEES OF CORPORATIONS REPORTING TO THE CBSO, BY WORKPLACE (2021). CBA DATABASE



1.7 COMPENSATION OF EMPLOYEES. CBSO COVERAGE BY REGION. 2021



1.8 INTERNATIONAL COMPARISONS. COVERAGE OF NATIONAL SAMPLES IN BACH (2021)



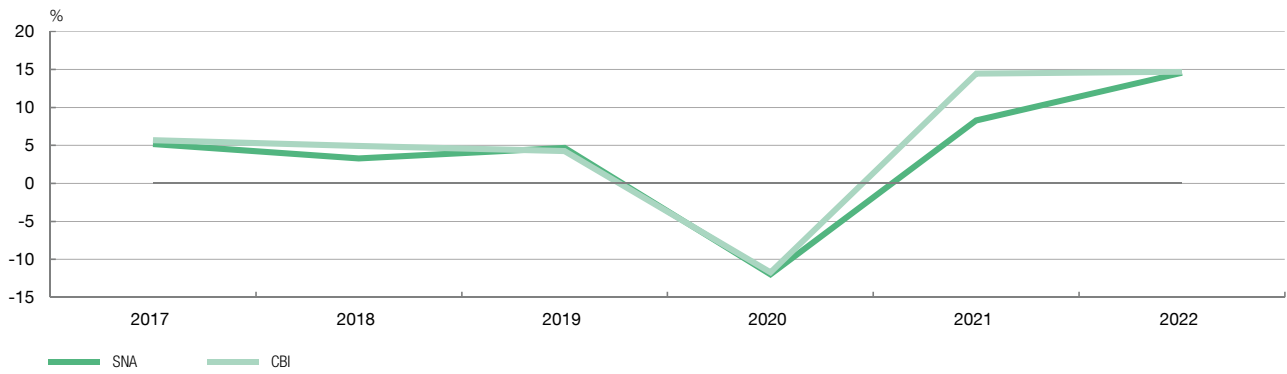
**SOURCES:** Mercantile Registries, INE, BACH (ECCBSO) and Banco de España.

- a Coverage of average number of employees.
- b Coverage of number of corporations.
- c Coverage of turnover.

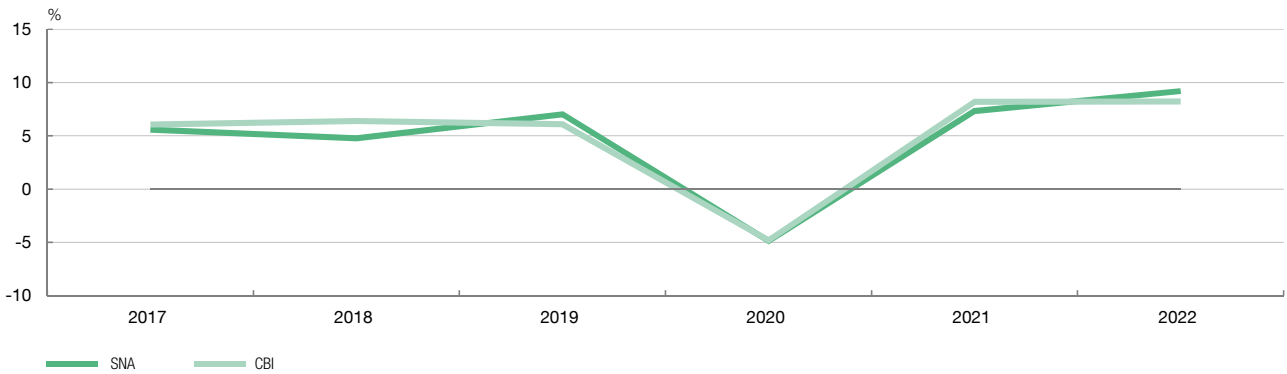
## SUMMARY CHARTS

### 2 REPRESENTATIVENESS OF THE SAMPLES. COMPARISON OF SNA AND CBI DATA

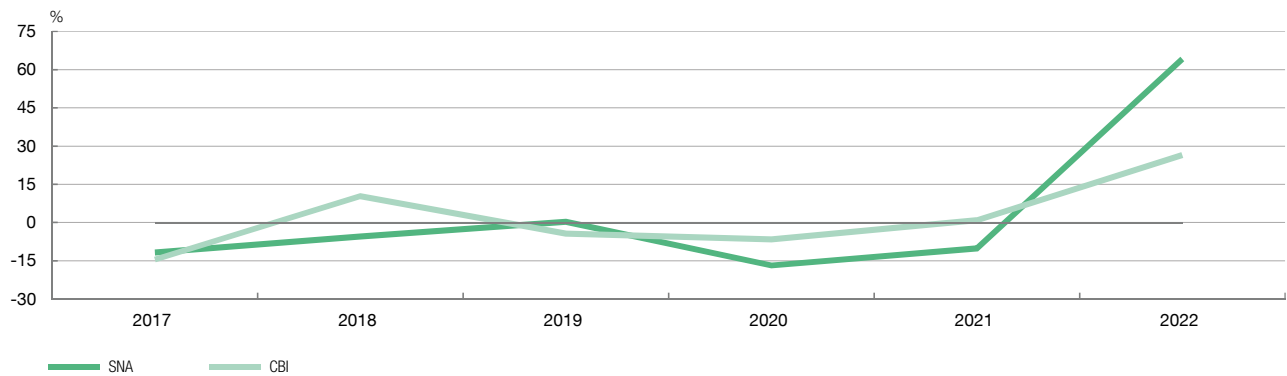
2.1 GROSS VALUE ADDED AT FACTOR COST  
Rate of change



2.2 COMPENSATION OF EMPLOYEES  
Rate of change



2.3 FINANCIAL COSTS  
Rate of change

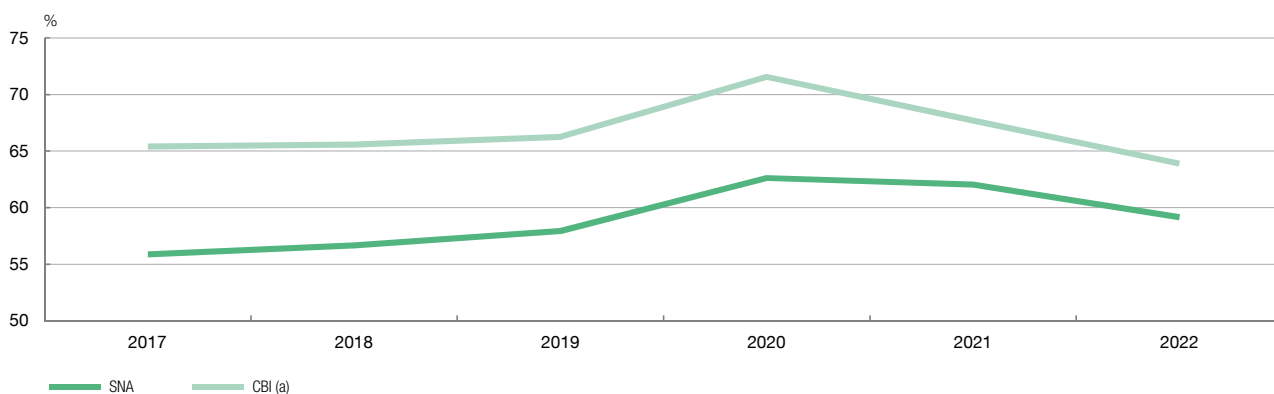


SOURCES: Mercantile Registries, INE and Banco de España.

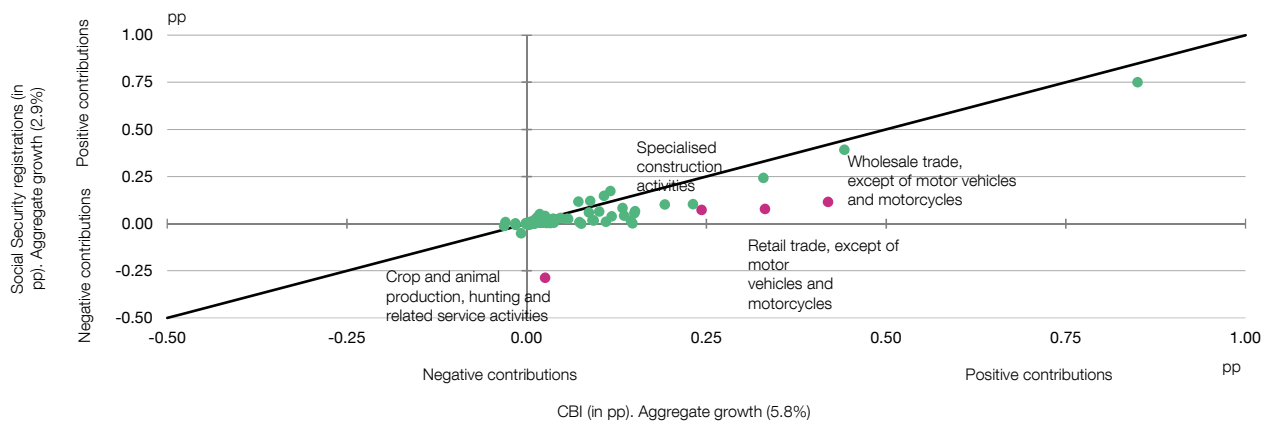
## SUMMARY CHARTS

### 2 REPRESENTATIVENESS OF THE SAMPLES. COMPARISON OF SNA AND CBI DATA (cont'd)

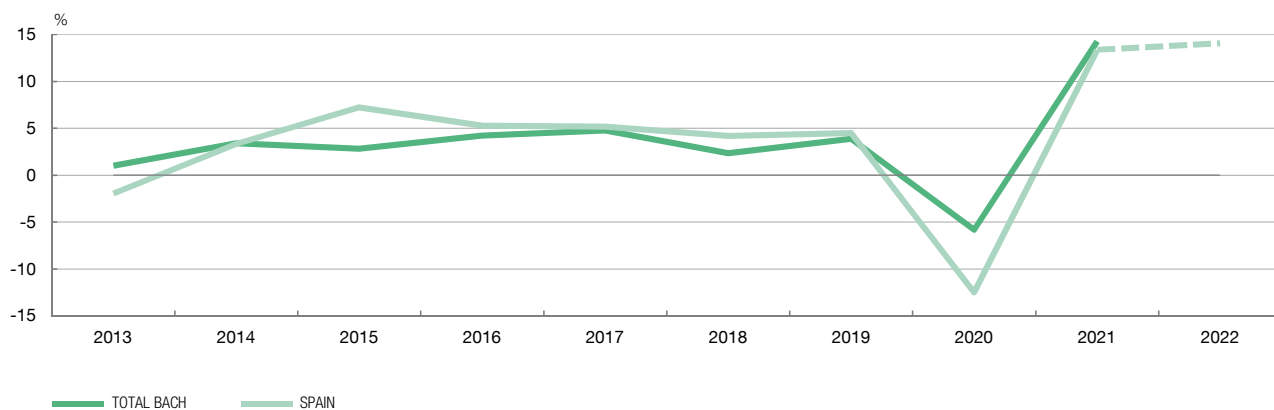
2.4 COMPENSATION OF EMPLOYEES/GROSS VALUE ADDED



2.5 COMPATIBILITY WITH SOCIAL SECURITY EMPLOYMENT STATISTICS (2022) (b)  
Contributions to employment growth, by sector



2.6 COMPARISON OF BACH/CBI INFORMATION. GROSS VALUE ADDED AT FACTOR COST  
Rate of change



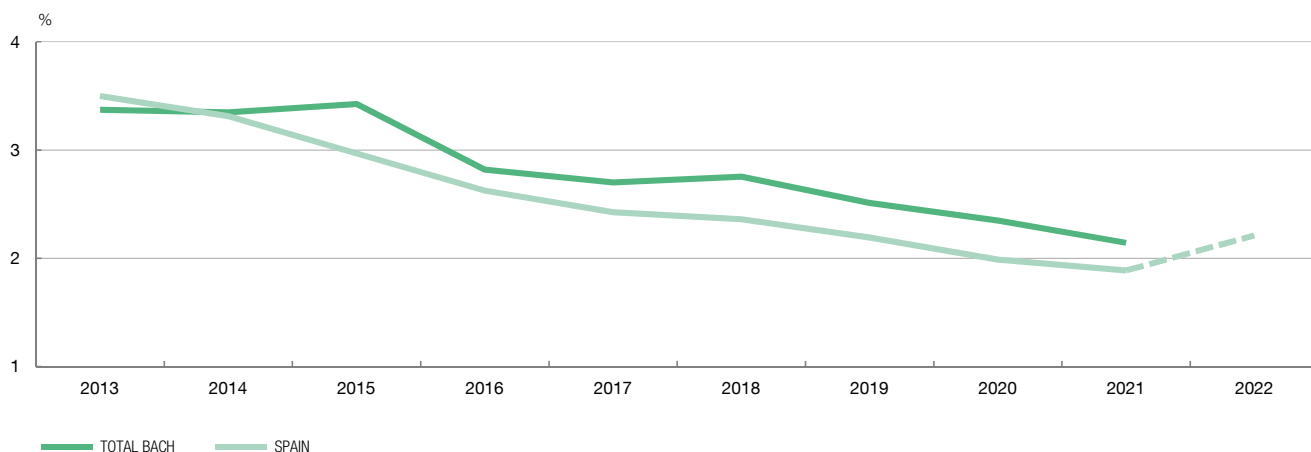
SOURCES: Mercantile Registries, INE, BACH (ECCBSO) and Banco de España.

- Chained time series: to avoid the problems arising from the fact that the sample of firms differs from one survey round to the next, the chart is prepared using the averages for the two years common to the two survey rounds, except for the last two observations. Given the lesser coverage of the latest survey round, the 2022 observation is obtained from that of 2021 by applying the internal rate of change of the 2022 survey round.
- The continuous line depicts the bisector on which, ideally, the observations of each sector of activity should lie in the event of full coincidence between the two sources of statistical data (CBI and Social Security registrations). The observations furthest from this line are thus those for which the discrepancy is greatest. Their absolute importance arises from the composition of two differences: one, between the rates of change observed in the two sources; and the other, owing to the differences in the sample and population weights.

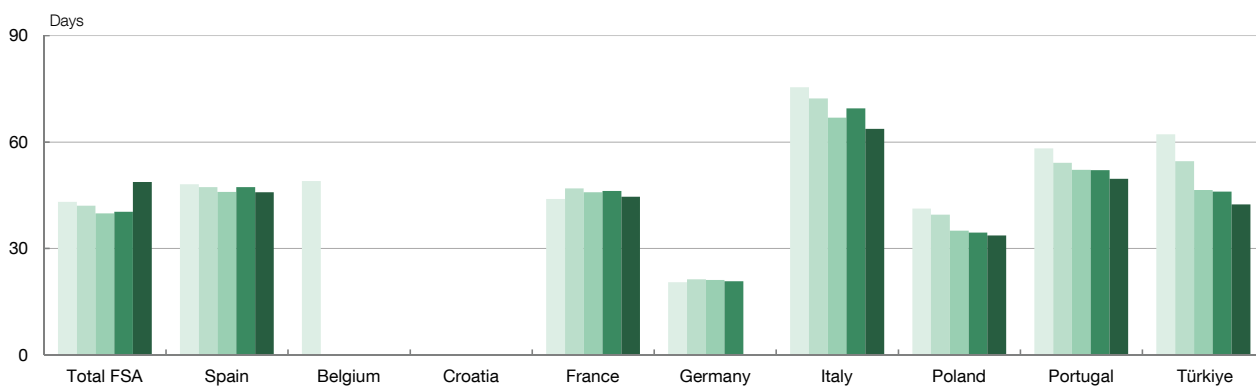
## SUMMARY CHARTS

### 2 REPRESENTATIVENESS OF THE SAMPLES. COMPARISON OF SNA AND CBI DATA (cont'd)

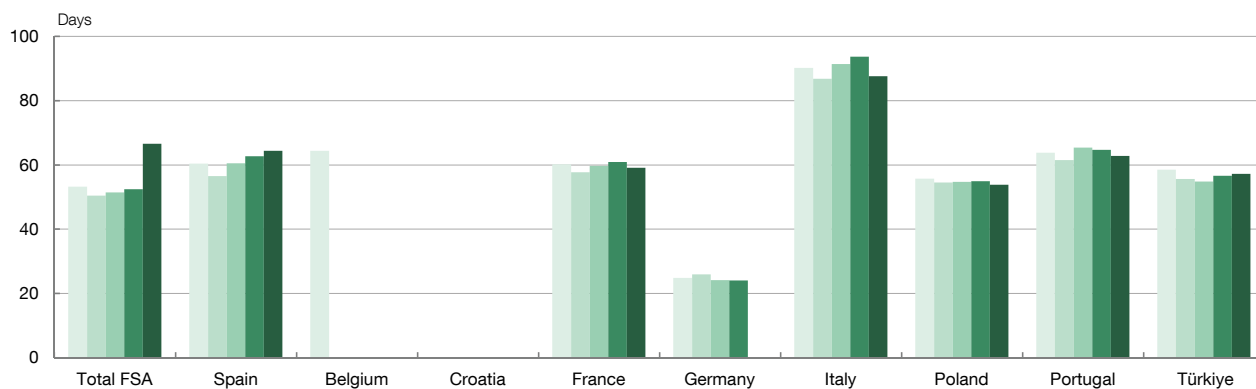
2.7 COMPARISON OF BACH AND CBI DATA. FINANCING COST INDICATOR (BACH DEFINITION)



2.8 DAYS SALES OUTSTANDING. INTERNATIONAL COMPARISONS. BACH DATABASE (FSA WG) (2017-2021)



2.9 DAYS PAYABLE OUTSTANDING. INTERNATIONAL COMPARISONS. BACH DATABASE (FSA WG) (2017-2021)



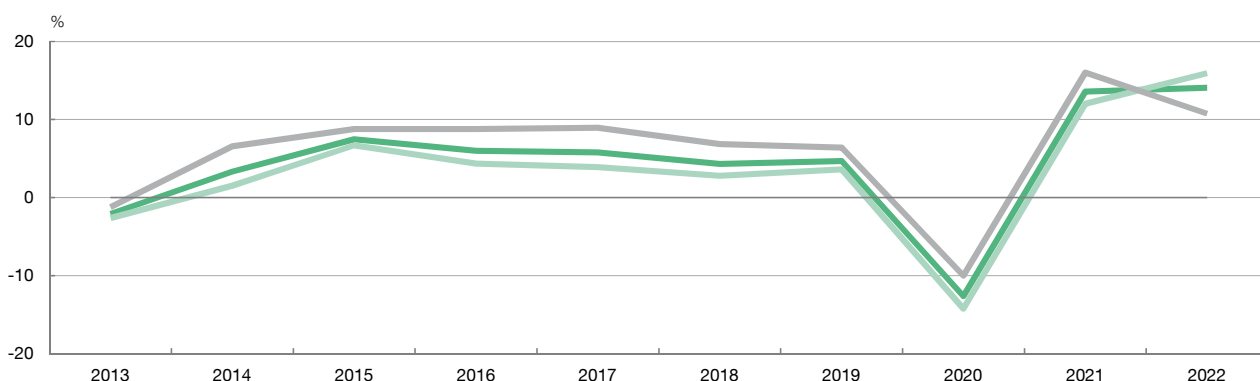
SOURCES: Mercantile Registries, BACH (ECCBSO) and Banco de España.

SUMMARY CHARTS

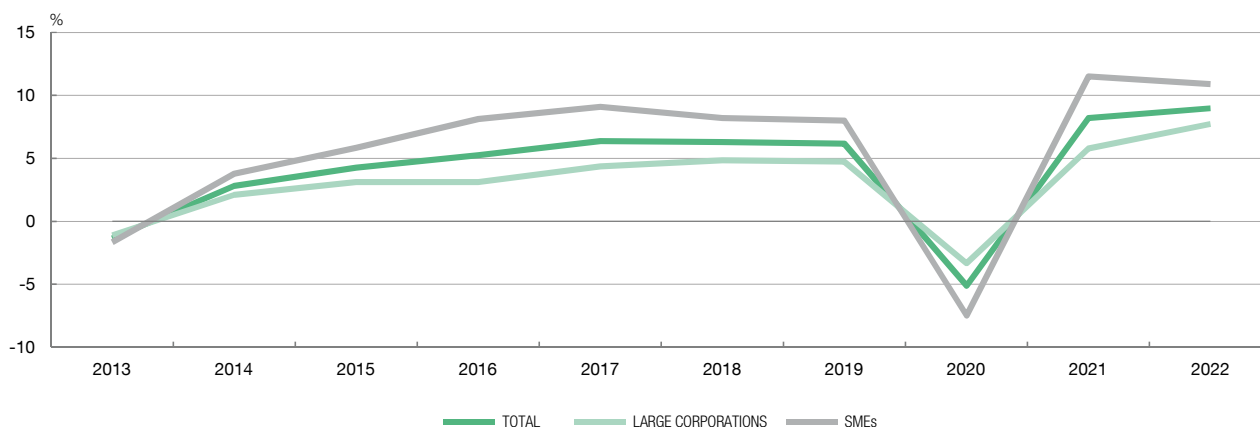
3 RESULTS OF NON-FINANCIAL CORPORATIONS (2013-2022). CBI

3.1 Main indicators for all corporations (large and SMEs)

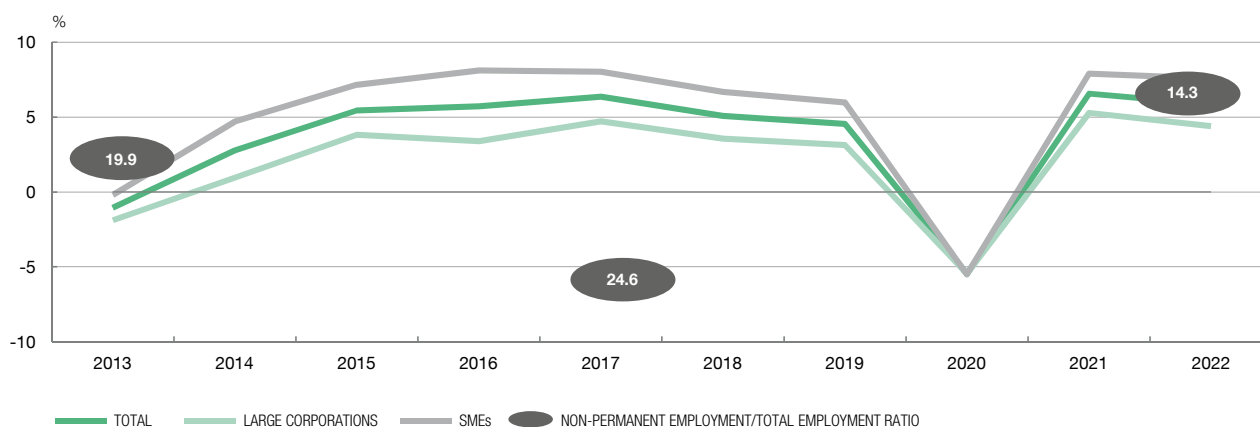
3.1.1 GROSS VALUE ADDED AT FACTOR COST  
Rate of growth



3.1.2 PERSONNEL COSTS  
Rate of growth



3.1.3 EMPLOYMENT (rate of growth) AND TEMPORARY EMPLOYMENT



SOURCES: Mercantile Registries and Banco de España.

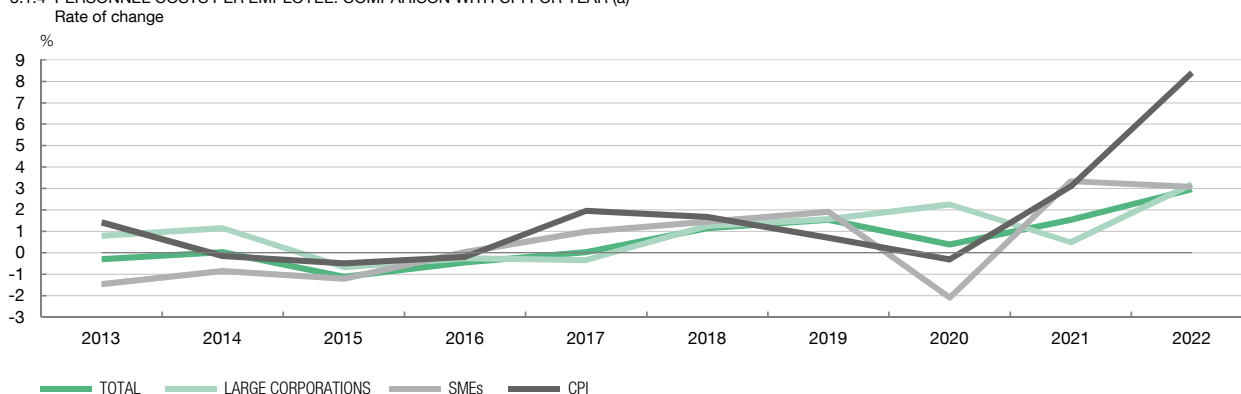


## SUMMARY CHARTS

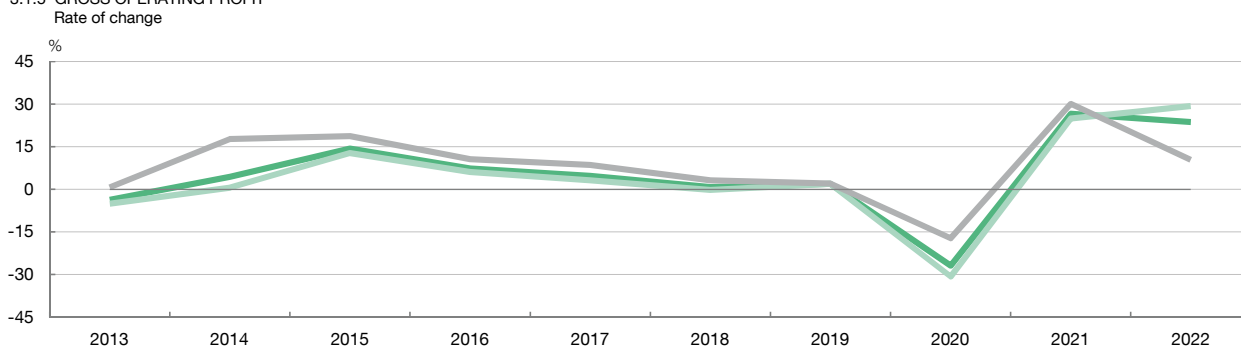
### 3 RESULTS OF NON-FINANCIAL CORPORATIONS (2013-2022). CBI

#### 3.1 Main indicators for all corporations (large and SMEs) (cont'd)

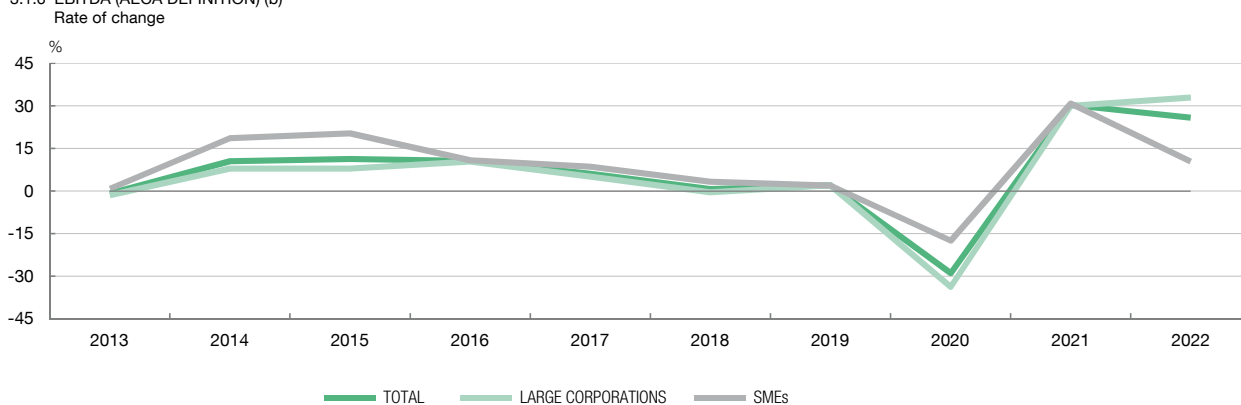
3.1.4 PERSONNEL COSTS PER EMPLOYEE. COMPARISON WITH CPI FOR YEAR (a)



3.1.5 GROSS OPERATING PROFIT



3.1.6 EBITDA (AECA DEFINITION) (b)



**SOURCES:** Mercantile Registries, INE and Banco de España.

**a** CPI calculated as the average of the annual rates of the 12 months of the year to which the figure refers.

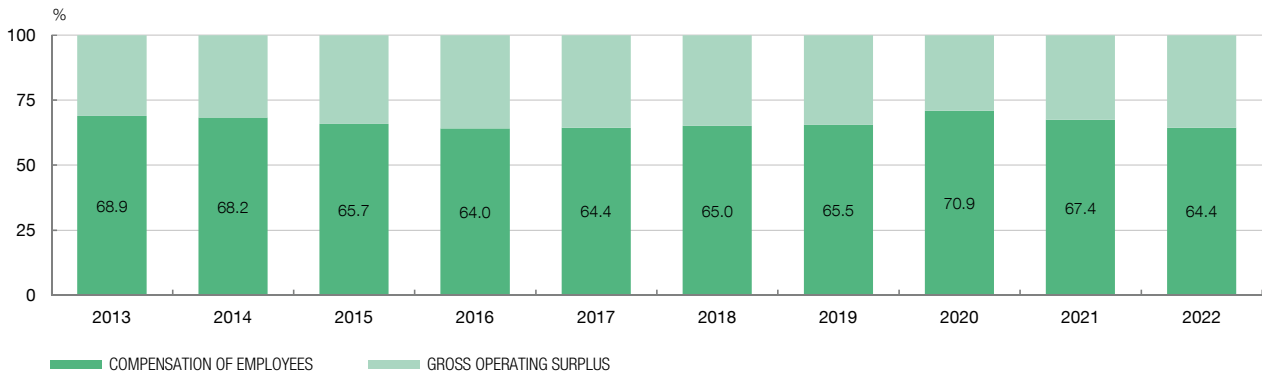
**b** Calculation of EBITDA in accordance with Opinion 4/2016 of the Commission of Accounting Principles and Standards of AECA. Financial revenue recorded by holding companies in their turnover is not included.

## SUMMARY CHARTS

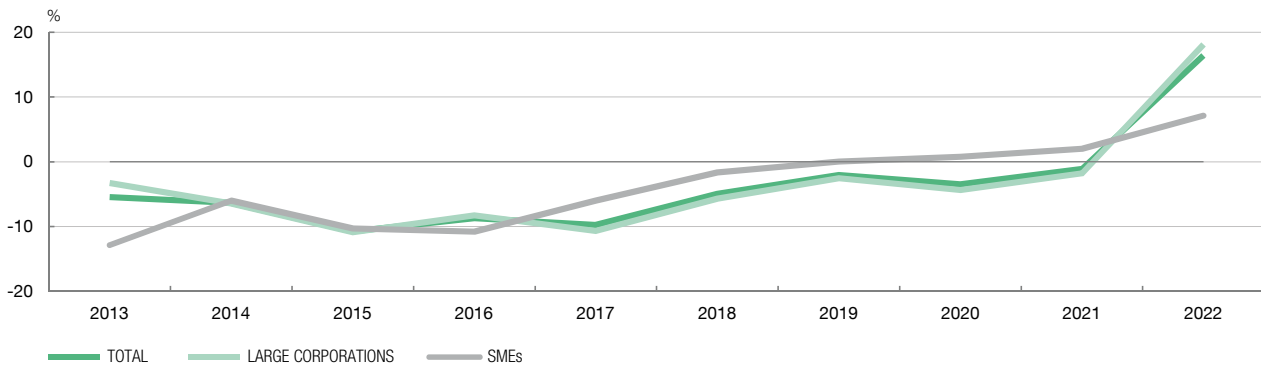
### 3 RESULTS OF NON-FINANCIAL CORPORATIONS (2013-2022). CBI

#### 3.1 Main indicators for corporations (large and SMEs) (cont'd)

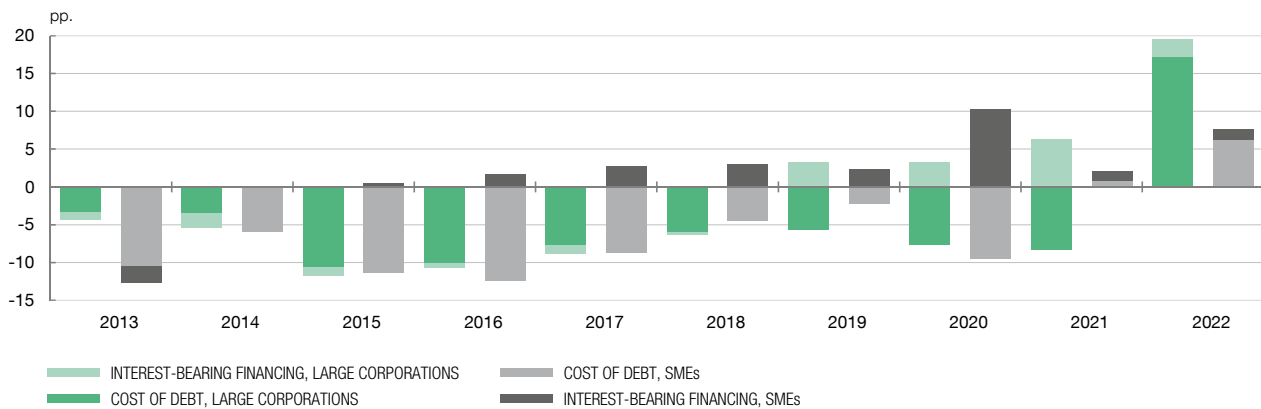
3.1.7 DISTRIBUTION OF GVA BETWEEN COMPENSATION OF EMPLOYEES AND GROSS OPERATING SURPLUS



3.1.8 FINANCIAL COSTS  
Rate of growth



3.1.9 ANALYSIS OF DEVELOPMENTS IN COST OF DEBT



**SOURCES:** Mercantile Registries and Banco de España.

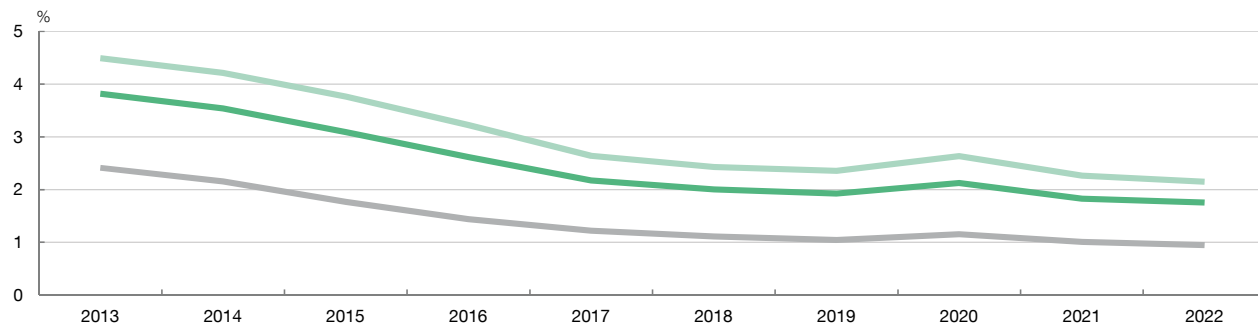
**a** Chained time series: to avoid the problems arising from the fact that the sample of firms differs from one survey round to the next, the chart is prepared using the averages for the two years common to the two survey rounds, except for the last two observations. Given the lesser coverage of the latest survey round, the 2022 observation is obtained from that of 2021 by applying the internal rate of change of the 2022 survey round.

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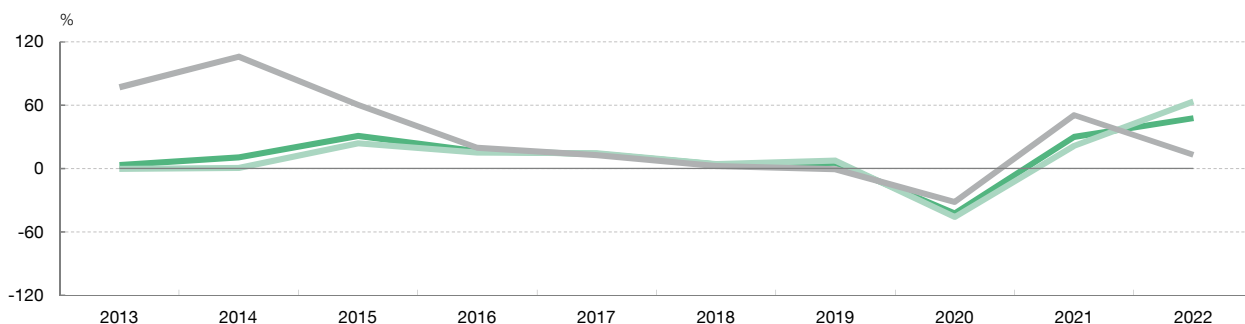
### 3 RESULTS OF NON-FINANCIAL CORPORATIONS (2013-2022). CBI

#### 3.1 Main indicators for all corporations (large and SMEs) (cont'd)

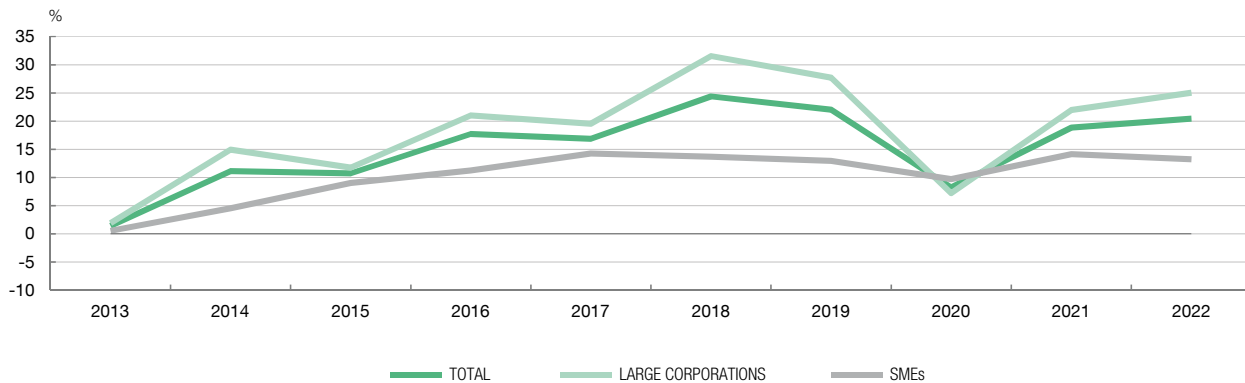
3.1.10 COST OF DEBT/OUTPUT (a)



3.1.11 ORDINARY NET PROFIT



3.1.12 NET PROFIT/GROSS VALUE ADDED (a)



**SOURCES:** SOURCES: Mercantile Registries and Banco de España.

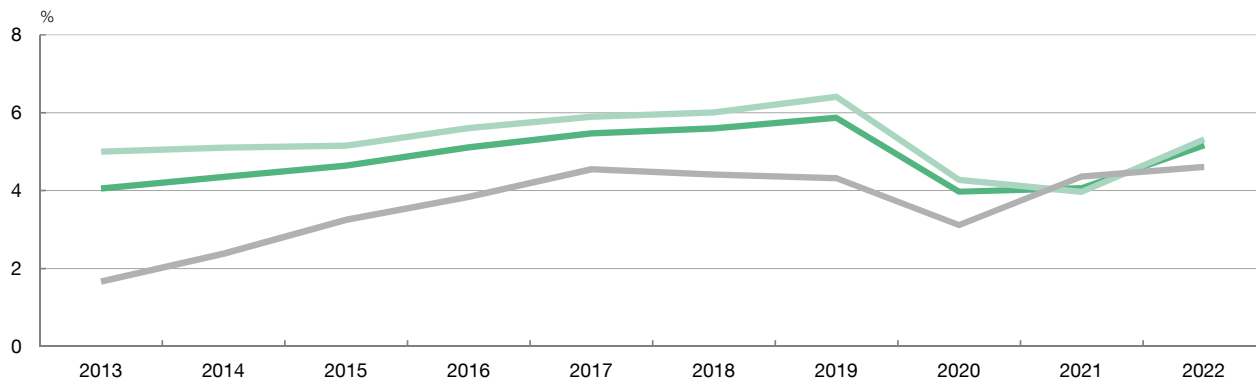
**a** Chained time series: to avoid the problems arising from the fact that the sample of firms differs from one survey round to the next, the chart is prepared using the averages for the two years common to the two survey rounds, except for the last two observations. Given the lesser coverage of the latest survey round, the 2022 observation is obtained from that of 2021 by applying the internal rate of change of the 2022 survey round.

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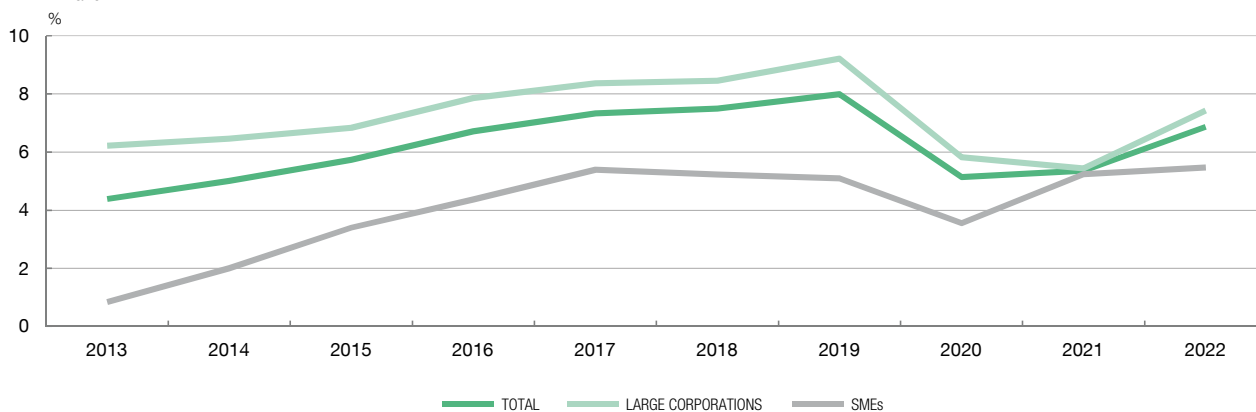
### 3 RESULTS OF NON-FINANCIAL CORPORATIONS (2013-2022). CBI

#### 3.1 Main indicators for all corporations (large and SMEs) (cont'd)

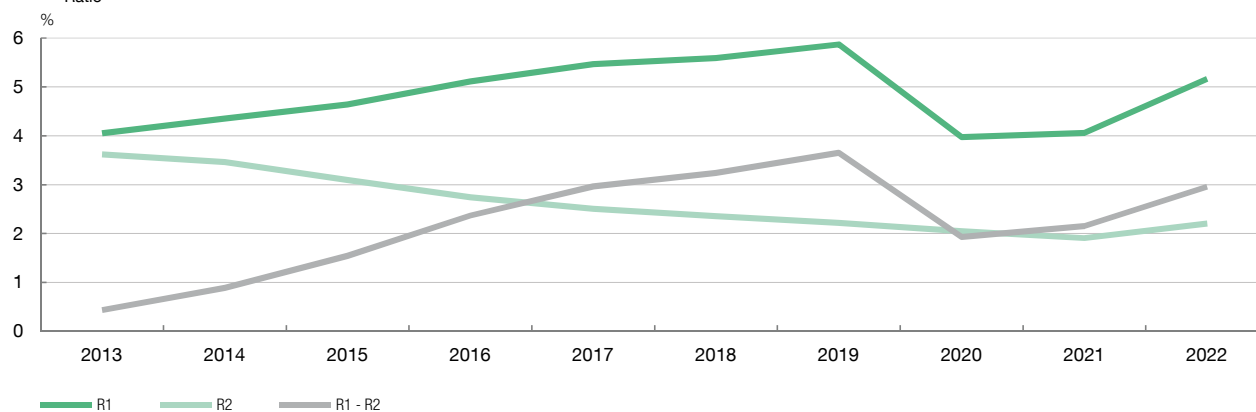
3.1.13 ORDINARY RETURN ON INVESTMENT (R1) (a)  
Ratio



3.1.14 ORDINARY RETURN ON EQUITY (R3) (a)  
Ratio



3.1.15 ORDINARY RETURN ON INVESTMENT (R1), COST OF DEBT (R2) AND DIFFERENCE (R1 - R2) (a)  
Ratio



**SOURCES:** Mercantile Registries and Banco de España.

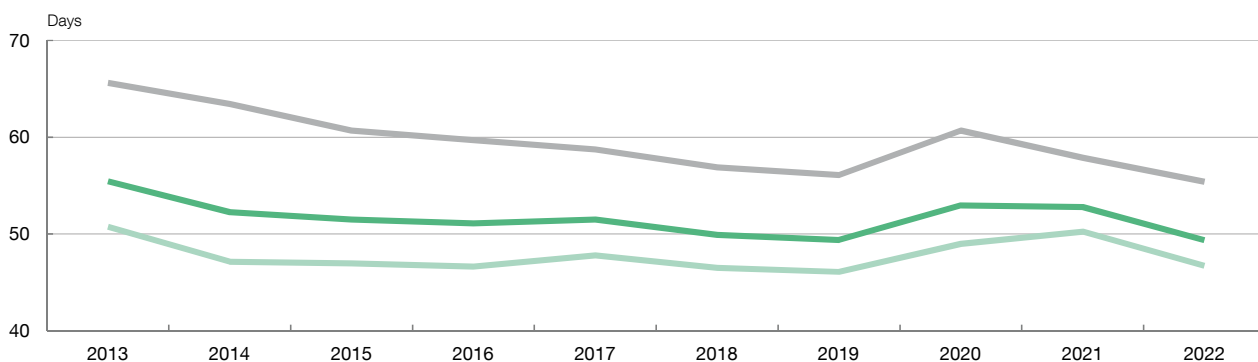
**a** Chained time series: to avoid the problems arising from the fact that the sample of firms differs from one survey round to the next, the chart is prepared using the averages for the two years common to the two survey rounds, except for the last two observations. Given the lesser coverage of the latest survey round, the 2022 observation is obtained from that of 2021 by applying the internal rate of change of the 2022 survey round.

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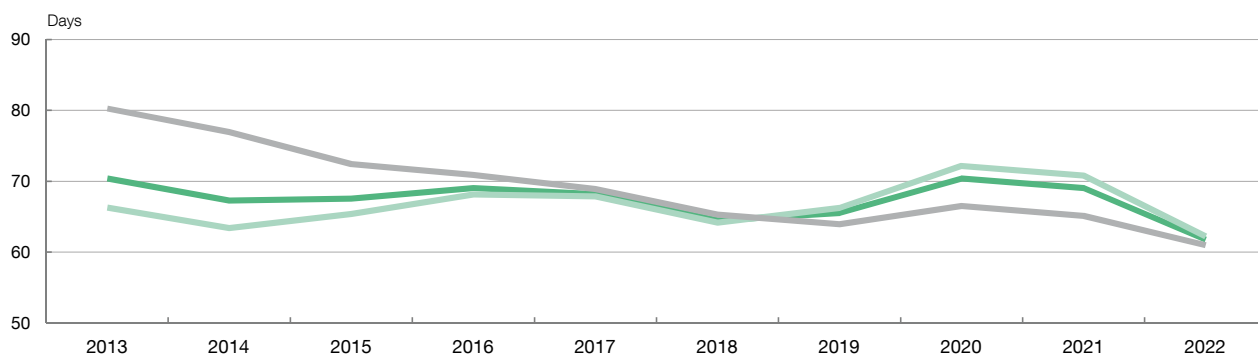
### 3 RESULTS OF NON-FINANCIAL CORPORATIONS (2013-2022).CBI

#### 3.1 Main indicators for all corporations (large and SMEs) (cont'd)

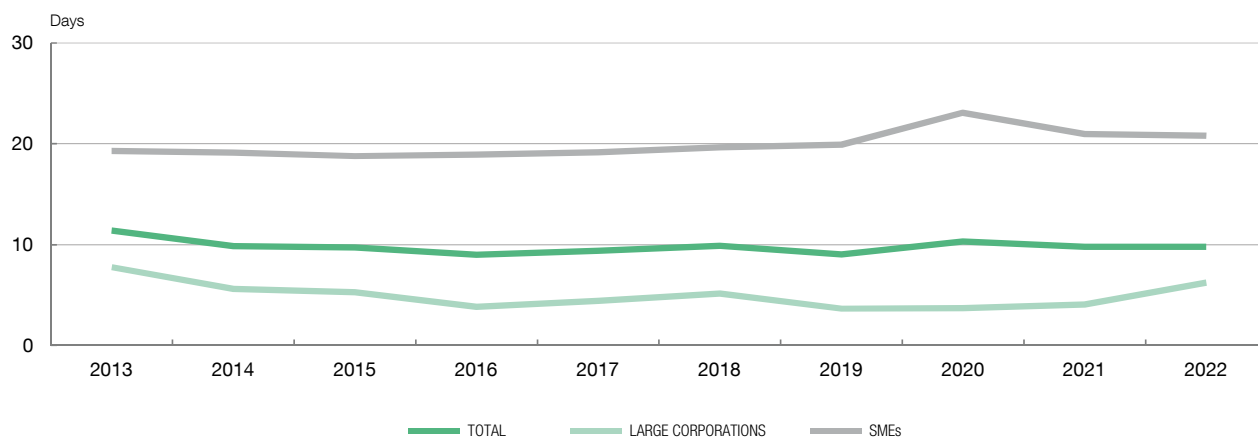
3.1.16 DAYS SALES OUTSTANDING (a)



3.1.17 DAYS PAYABLE OUTSTANDING (a)



3.1.18 NET TRADE CREDIT (TRADE RECEIVABLES - TRADE PAYABLES) (a)



**SOURCES:** Mercantile Registries and Banco de España.

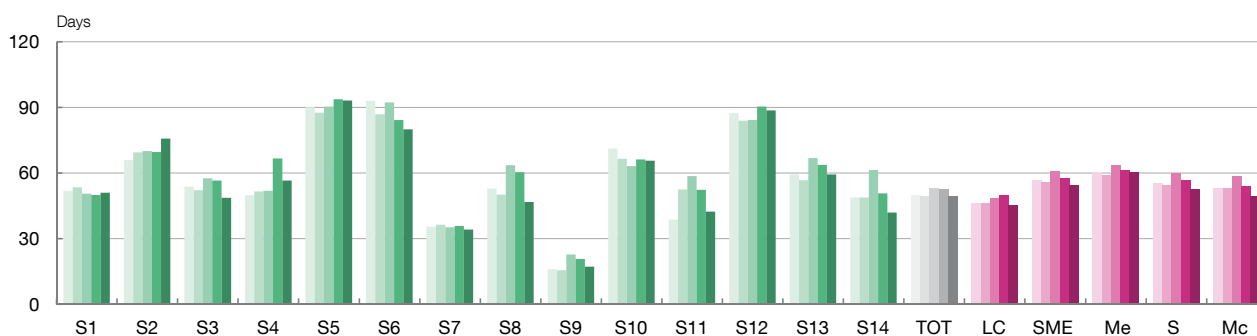
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## SUMMARY CHARTS

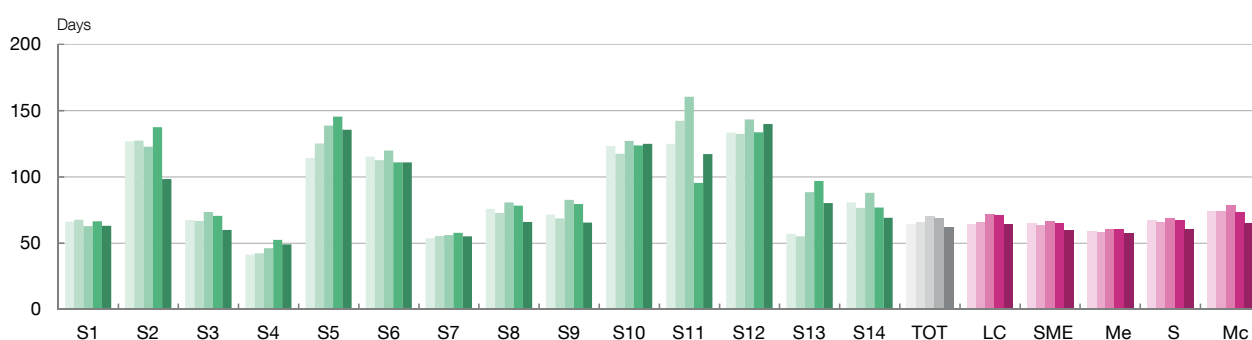
### 3 RESULTS OF NON-FINANCIAL CORPORATIONS (2013-2022). CBI

#### 3.1 Main indicators for all corporations (large and SMEs) (contd.)

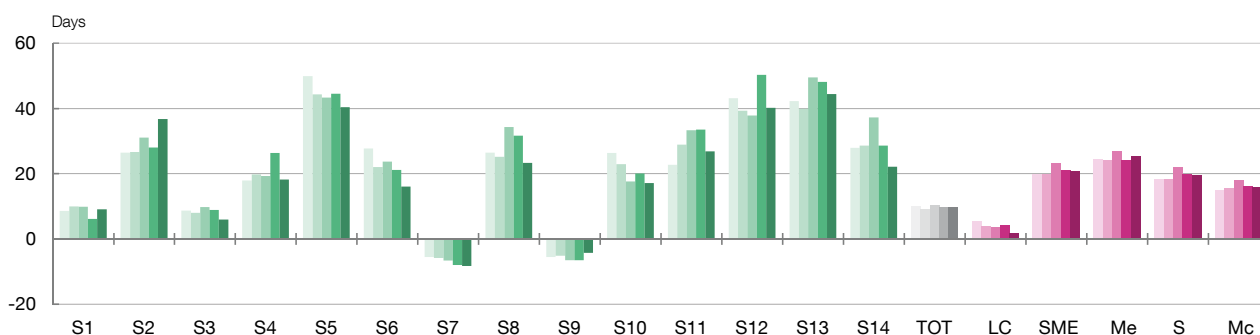
3.1.19 DAYS SALES OUTSTANDING (2018 - 2022). BREAKDOWN BY SIZE AND ACTIVITY



3.1.20 DAYS PAYABLE OUTSTANDING (2018-2022). BREAKDOWN BY SIZE AND ACTIVITY



3.1.21 NET TRADE CREDIT (TRADE RECEIVABLES - TRADE PAYABLES) (2018 - 2022). BREAKDOWN BY SIZE AND ACTIVITY



- |    |  |     |   |
|----|--|-----|---|
| S1 | Agriculture, forestry and fishing                                    | S10 | Information and communication                     |
| S2 | Mining and quarrying   | S11 | Real estate activities                            |
| S3 | Manufacturing  | S12 | Professional, scientific and technical activities |
| S4 | Electricity, gas, steam and air conditioning supply                  | S13 | Administrative and support service activities     |
| S5 | Water supply; sewerage, waste management and remediation activities  | S14 | Other service activities                          |
| S6 | Construction   | TOT | Total   |
| S7 | Wholesale and retail trade; repair of motor vehicles and motorcycles | LC  | Large corporations                                |
| S8 | Transportation and storage   | SME | SMEs  |
| S9 | Accommodation and food service activities                            | Me  | Medium-sized enterprises                          |
|    |  | S   | Small enterprises                                 |
|    |  | Mc  | Microenterprises                                  |

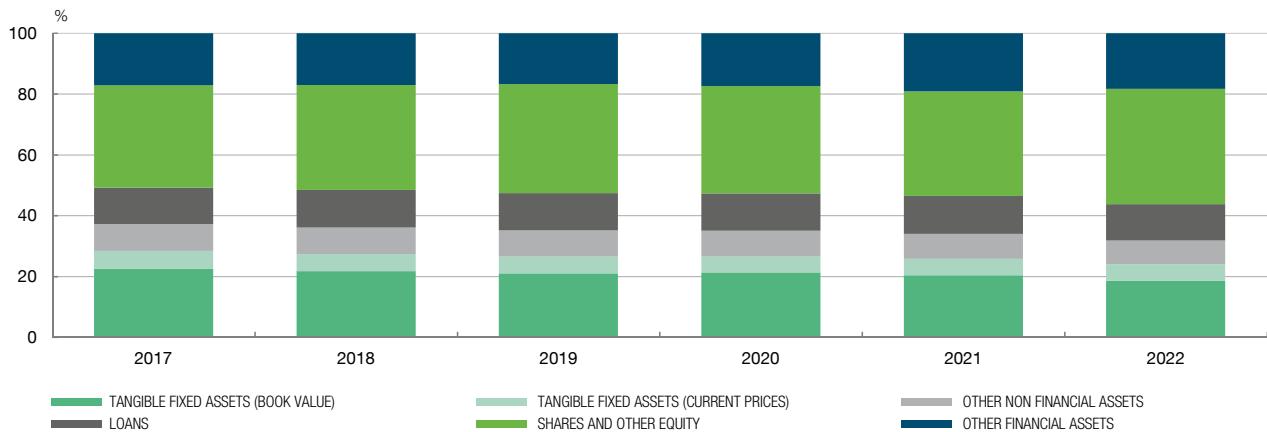
SOURCES: Mercantile Registries and Banco de España.

## SUMMARY CHARTS

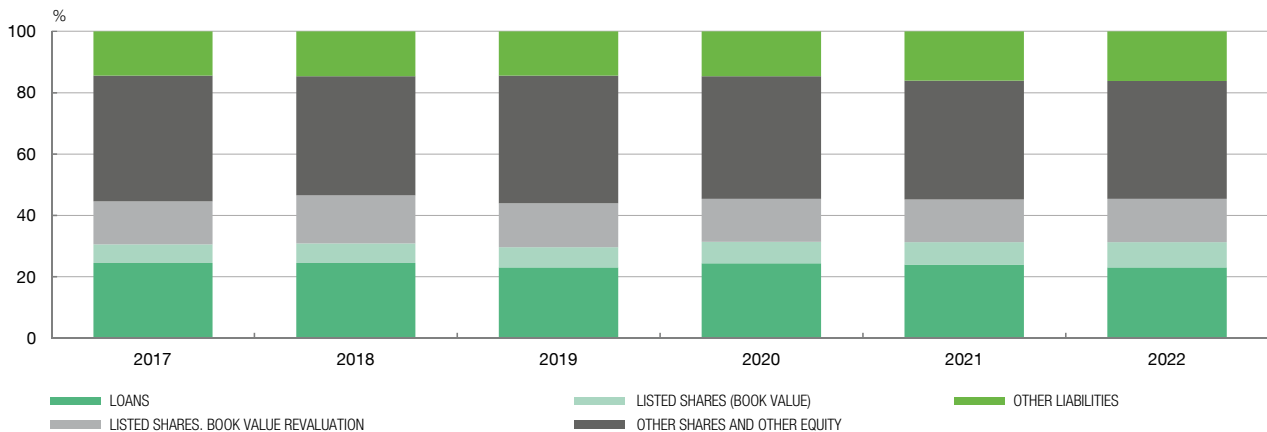
### 3 RESULTS OF NON-FINANCIAL CORPORATIONS (2013-2022). CBI

#### 3.2 Other indicators for all corporations (large and SMEs)

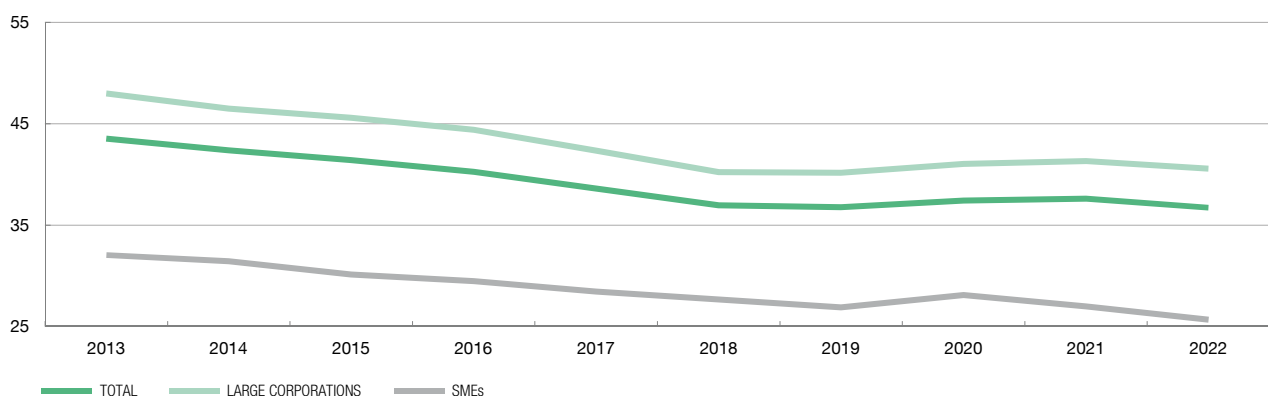
##### 3.2.1 BALANCE SHEET AND FLOWS. STRUCTURE OF ASSETS



##### 3.2.2 BALANCE SHEET AND FLOWS. STRUCTURE OF LIABILITIES



##### 3.2.3 BALANCE SHEET AND FLOWS. FINANCIAL POSITION RATIOS. DEBT RATIO E1 (INTEREST-BEARING BORROWING/NET ASSETS) (a)



SOURCES: Mercantile Registries and Banco de España.

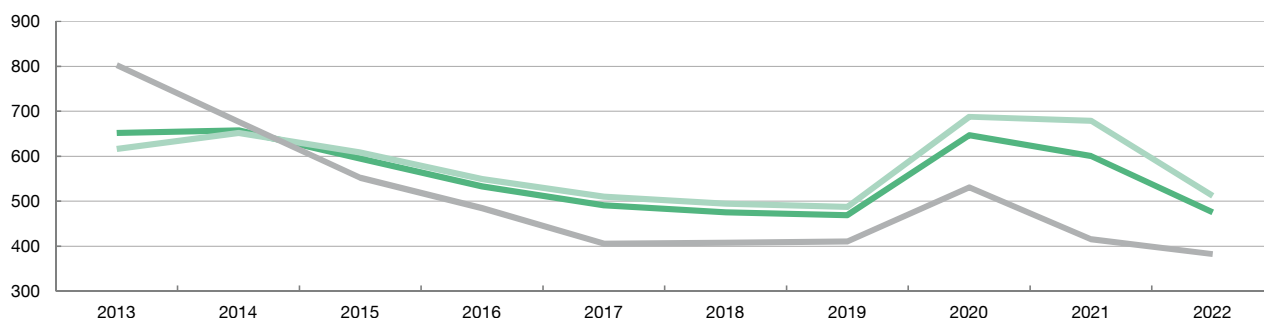
a Chained time series: to avoid the problems arising from the fact that the sample of firms differs from one survey round to the next, the chart is prepared using the averages for the two years common to the two survey rounds, except for the last two observations. Given the lesser coverage of the latest survey round, the 2022 observation is obtained from that of 2021 by applying the internal rate of change of the 2022 survey round.

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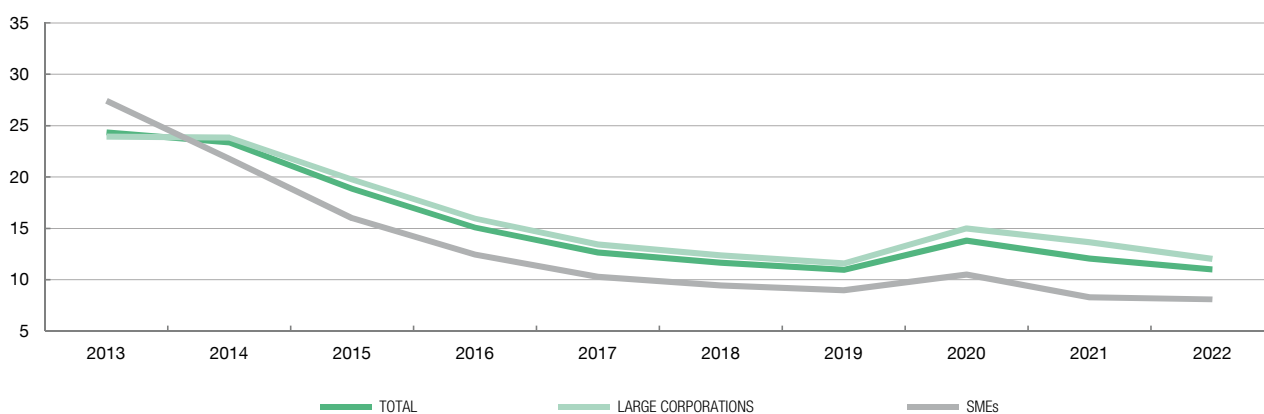
### 3 RESULTS OF NON-FINANCIAL CORPORATIONS (2013-2022). CBI

#### 3.2 Other indicators for all corporations (large and SMEs) (cont'd)

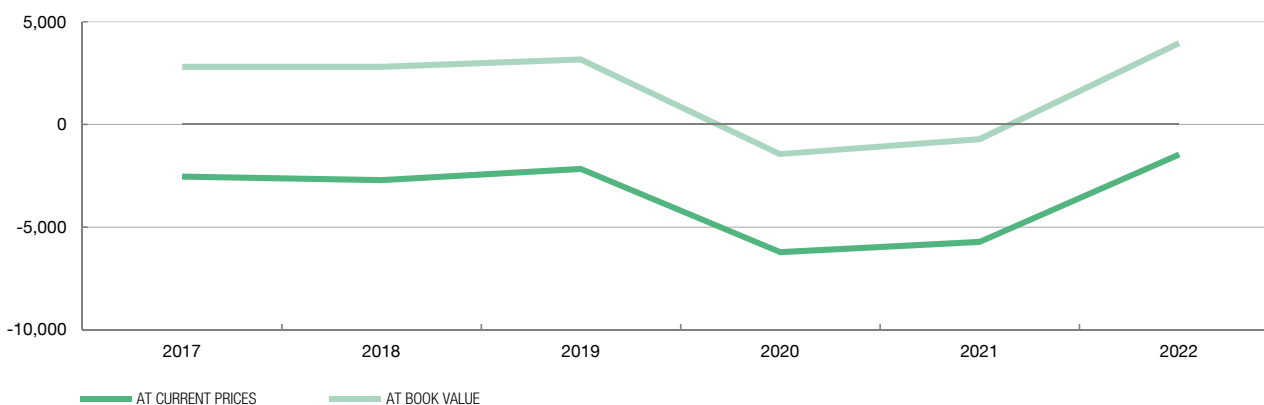
3.2.4 BALANCE SHEET AND FLOWS. FINANCIAL POSITION RATIOS. DEBT RATIO (E.2) (INTEREST-BEARING BORROWING/(GOP + FINANCIAL REVENUE)) (a)



3.2.5 BALANCE SHEET AND FLOWS. FINANCIAL POSITION RATIOS. INTEREST BURDEN (INTEREST ON BORROWED FUNDS/(GOP + FINANCIAL REVENUE)) (a)



3.2.6 BALANCE SHEET AND FLOWS. NET FIXED CAPITAL FORMATION. CBA DATABASE  
Absolute values



FUENTES: Mercantile Registries and Banco de España.

a Chained time series: to avoid the problems arising from the fact that the sample of firms differs from one survey round to the next, the chart is prepared using the averages for the two years common to the two survey rounds, except for the last two observations. Given the lesser coverage of the latest survey round, the 2022 observation is obtained from that of 20212 by applying the internal rate of change of the 2022 survey round.



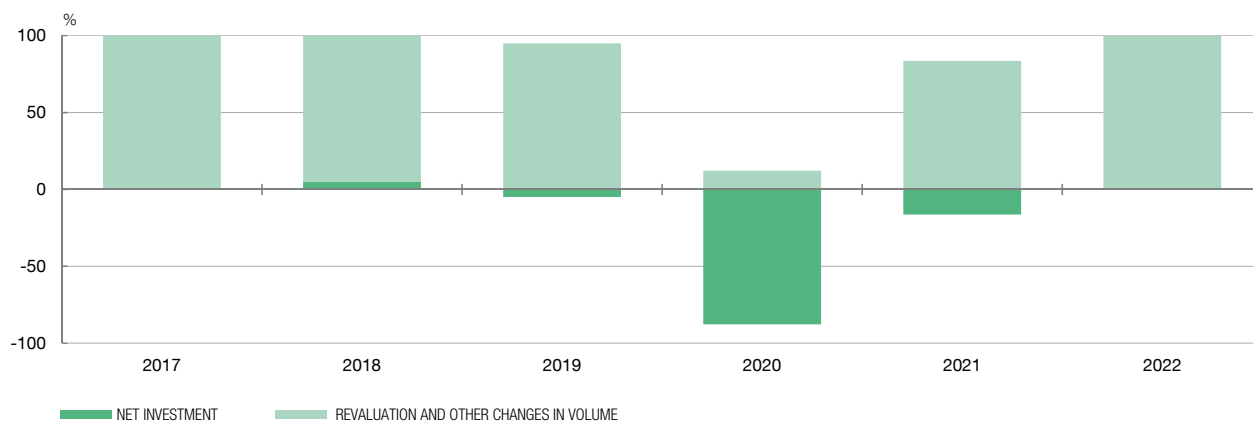
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## SUMMARY CHARTS

### 3 RESULTS OF NON-FINANCIAL CORPORATIONS (2013-2022). CBI

#### 3.2 Other indicators for all corporations (large and SMEs) (cont'd)

3.2.7 BALANCE SHEET AND FLOWS. COMPOSITION OF INCREASE IN TANGIBLE FIXED ASSETS (COMBINED RATIOS)



SOURCES: Mercantile Registries and Banco de España.

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