

Introduction

This document describes the data provided by EXTRACT and the sources used for the codes included in these data.

Data provided by EXTRACT

EXTRACT can retrieve up to four files:

- Inputreport: the parameters used to request data
- AnnualAccountReport: identification data from annual accounts
- RubricReport: accounting data from annual accounts
- Ratioreport: financial ratios from annual accounts

These files are provided in CSV (comma-separated values) format. When using these data with MS Office tools (e.g. Excel or Access) or computer code, opt for **65001** encoding: **Unicode (UTF-8)**.

Identification data from annual accounts

The main source of these data is the Crossroads Bank for Enterprises

(<https://economie.fgov.be/fr/themes/entreprises/banque-carrefour-des>). The following codes are included in the data file:

Code	Source
Countrycode	FPS Economy, “Identification Data” code table (*)
NisCode (municipality code)	See above
JuridicalFormCode (corporate form code)	FPS Economy, “Legal Data” codes table (*)
JuridicalSituationCode (legal status code)	See above
NaceCode (activity code)	NACE-BEL code assigned by the Central Balance Sheet Office (**)

(*) <https://economie.fgov.be/en/themes/entreprises/crossroads-bank-enterprises/services-administrations/tables-codes>

(**) In French: <https://statbel.fgov.be/fr/propos-de-statbel/methodologie/classifications/nace-bel-2008> and
in Dutch: <https://statbel.fgov.be/nl/over-statbel/methodologie/classificaties/nace-bel-2008>

Accounting data from annual accounts

The model codes used in the data files are defined as follows:

Model code	Definition
Micro	Micro model for companies
Abridged	Abridged model for companies
Full	Full model for companies
NPI_Abridged	Abridged model for non-profit institutions and foundations
NPI_Full	Full model for non-profit institutions and foundations

For each model, the structure is provided in the form of an Excel file, which can be cross-referenced with the data in the CSV files. The files are displayed by year and by model in all three languages. They can be retrieved, together with the present document, via the “Codes and models” link on the EXTRACT results download page.

Financial ratios

A description of the ratios is set out below:

Ratio	Companies	Associations & Foundations
	Description	Description
RATx01	Gross profit margin on sales (%)	Gross margin on operating income (%)
RATx02	Net profit margin on sales (%)	Current profit margin (%)
RATx03	Value added rate (%)	Value added rate (%)
RATx04	Value added per worker (EUR)	Value added per worker (EUR)
RATx05	Value added/tangible fixed assets (gross value) (%)	Labour costs as a percentage of value added (%)
RATx06	Labour costs/value added (%)	Depreciation, write-downs and provisions as a percentage of value added (%)
RATx07	Depreciation, write-downs and provisions for liabilities and charges/value added (%)	Financing costs as a percentage of value added (%)
RATx08	Debt service costs/value added (%)	Gross margin on all products (%)
RATx09	Net return on equity after tax (%)	Net return on total assets before debt service costs (%)
RATx10	Cash flow/equity (%)	Percentage of total debt covered by cash flow (%)
RATx11	Gross return on total assets before taxes and debt service charges (%)	Contributions, donations, bequests and grants as a percentage of total operating income (%)
RATx12	Net return on total assets before taxes and debt service charges (%)	Percentage of labour costs covered by contributions, donations, bequests and grants (%)
RATx13	Liquidity ratio in the broad sense	Liquidity ratio in the broad sense
RATx14	Liquidity ratio in the strict sense	Liquidity ratio in the strict sense
RATx15	Inventory turnover ratio for supplies and goods	Solvency ratio adjusted for fixed assets not wholly owned by the association (%)
RATx16	Inventory turnover ratio for works in progress and finished goods	Percentage of tangible fixed assets wholly owned by the association (%)
RATx17	Days sales outstanding (DSO)	Long-term capital/fixed assets (%)
RATx18	Days payable outstanding (DPO)	Capital grants as a percentage of own funds (%)
RATx19	Degree of financial independence (%)	Days sales outstanding (DSO)
RATx20	Acquisitions of property, plant and equipment/ value added (%)	Days payable outstanding (DPO)
RATx21	Replacement rate of property, plant and equipment (%)	Acquisitions of tangible fixed assets/tangible fixed assets at the end of the previous financial year (%)
RATx22		Depreciation rate of tangible and intangible fixed assets (%)

x = 0, 1 or 2 depending on whether the model is full, abridged or micro.