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**GLOBALIZATION AND BUSINESS STATISTICS: EXPERIENCE IN DEVELOPING
ENTERPRISE GROUP DATA, INCLUDING WORK ON MULTINATIONAL
ENTERPRISES (MNES) AND ON PROFILING**

**PROFILING USERS NEEDS AND APPLICATIONS IN EU MEMBER STATES:
THE ITALIAN EXPERIENCE**

Submitted by Italy

The meeting is organised jointly with the Commission of the European Communities (Eurostat) and the Organisation for Economic Co-operation and Development (OECD)

I. INTRODUCTION

1. Profiling activity is finalised to identify and reconstruct complex statistical units and their kind of activity units within enterprise groups. Profiling is defined by Eurostat as “a method to analyse the legal, operational and accounting structure of an enterprise group at national and world level, in order to establish the statistical units within that group, their links, and the most efficient structures for the collection of statistical data”¹. It can be considered as a macro-editing control procedure, applied and recognised by many Statistical Institute as an efficient technique to enhance the Statistical Business Register quality.

¹ Cfr. § 19.9 of Recommendation Manual on Business Registers (Eurostat), March 2003.
GE.07-

2. At present there are no standardised procedures applied by all European Member States, even though Eurostat is committed to promote the development and the exchange of best practises in order to draw a set of common and harmonised guidelines.
3. During 2006 the Statistical Register Unit of Istat developed a framework of activities, including operational rules and procedures for starting Profiling. The results were presented at the Second EU Workshop on Profiling held in Rome on 7-8 June 2006, in cooperation with Eurostat and demonstrated that measurement of some fundamental economic aggregates may be strongly affected by changes in statistical unit definitions and that there are significant differences, at NACE Division level, under the different hypotheses. Profiling activity represent a fundamental tool, that correctly reconstructing the statistical unit of analysis, may allow an improvement in data quality, especially in terms of coherence and international comparability.
4. This paper summarises the results of the activity carried on and delineates some guidelines on Profiling, identified during the development of the activity itself. They can be considered neither sufficient nor general, but they represent a first hint of operational rules to be discussed. We identified some issues both in operational and conceptual terms, that must be addressed in order to solve and delineate common standards applicable by all European Member States, such as the definition of a specific list of NACE codes for ancillary units or such as the decision on market and non market indicators based on activities carried on by legal units within an enterprise group (transfer prices, share of output sold to the group rather than to the market, etc.). The objective is to find out non autonomous units, from an economic point of view, that carry on ancillary or vertically integrated activities. Once such units are identified, it is necessary to develop statistical methods to reconstruct the relevant economic aggregates of the complex units encompassing them.
5. In three months the first 50 top Enterprise Groups in Italy have been profiled, according to their economic relevance with respect to the field of observation of the Structural Business Statistics. In order to identify ancillary or vertical integrated units the basic criterion was the share of output sold to other legal units of the same group rather than outside the group to the market. With respect to this criterion some very restrictive thresholds have been set up, i.e. a unit was considered ancillary if and only if it has sold during the last few years at least 90 per cent of its output to other units belonging to the same enterprise group. For a unit to be considered vertically integrated such threshold rose up to 100 per cent of the total output. Final results have shown that 70 per cent of the enterprise groups profiled have some ancillary or vertically integrated units within their perimeter. Therefore their economic aggregates were consolidated to those of the principal unit or units they served, in order to reconstruct the economic units of analysis. This caused a significant and negative impact on some economic sectors (NACE Division 51, 61, 62, 63, 70, 72, 74,) in terms of employment, value added and turnover and a correspondent positive impact on the manufacturing sectors. Finally, data on kind of activity units were used, in order to analyse the single KAU within the reconstructed enterprise.

II. SCOPE OF PROFILING ACTIVITY

6. The basic statistical unit to start Profiling is the enterprise group and information about control links of the different legal units in the statistical business register is the base to analyse

them.² Profiling should be concentrated on very large enterprise groups, characterised by complex organisational structures and having a significant impact on business statistics at national and international level. In practise, once the enterprise group is reconstructed from the links of control among the legal units, complex enterprises have to be identified within the group as the smaller combination of different legal units, some of which cannot be considered autonomous institutional units according to ESA 95. European Regulation 696/93 on "Statistical Units for the observation and analysis of the productive system in the Community", defines several statistical units and admits the possibility of combining different legal units to get a complex enterprise. The Regulation states that "an organisational unit" (as opposed to an administrative or legal unit) "which produces goods or services and has a certain degree of autonomy in decision-making, especially for the allocation of its current resources."

7. The enterprise is the central statistical unit for the whole system of Structural Business Statistics and it is necessary to define it for statistical purposes (different from the administrative ones) in order to harmonise it at international level, by passing over any difference due to national legislation and national administrative standards.

8. The step forward from the administrative unit to the statistical unit is a complex one, both in conceptual terms and in operational ones, but it is necessary in order to guarantee coherence and international comparability at national and international level.

9. The development of the productive system has pushed the economic actors to adopt decentralised organisational structure, linked among them by a system of transaction. The scope of Profiling activity carried on at Istat in 2006 was to verify and understand whether complex statistical units exist in the Italian productive system and in the Italian business register and their dimension. The activity has been based on the study on operational strategy – as general as possible – that may be applied for the activity of enterprise groups checks and quality controls. Translating such strategies in procedures and applicable operational rules required the identification of a system to collect, record and treat information.

III. ORGANISATIONAL ASPECTS

10. One of the most critical aspects of Profiling is about staff training, because Profiling requires diversified skills, from statistical regulations to balance sheets analysis and statistical macro-editing methods.

11. Profiling techniques are basically of two types: desk Profiling, consisting on telephone contacts and main use of information available from on-line administrative sources or internet and direct Profiling, consisting in visiting some units, setting up a cooperative relationships for monitoring of main statistical units and their changes over time. The second Profiling technique is not only more expensive, especially in those countries where enterprises are spread all over the national territory, but also more complex in terms of organisation and management. Professional skills requested to staff sent to visit enterprises should be of a higher level and the time of analysis is generally longer. Nevertheless this type of Profiling is considered extremely valid for

² The new Regulation amending 2186/93 is to be approved. The most important innovation is the inclusion of enterprise groups into it.

very large enterprise groups or after restructuring, in order to explain the group management the new demand for statistical information.

12. For the time being Profiling activity at Istat has been based mainly on desk techniques, not only for the experimental character of the activity and lack of sufficiently trained staff, but also due to the large amount of quantitative and qualitative information available on line from several administrative sources. To this respect Profiling was carried on by using consolidated balance sheets of the groups and all relevant financial statements and documentations that come with it. When information details were not sufficient enough to solve issues, telephone contacts have been used. In total 13 months/person were necessary to profile 50 enterprise groups.

IV. SELECTION CRITERIA FOR THE ENTERPRISE GROUPS

13. An important issue of Profiling activity is the definition of criteria to select the enterprise groups to be profiled. The definition of dimensional thresholds has to be carefully studied, because several alternatives are available. For example, criteria based only on the single legal units have the risk that a complex legal unit made of many small units might be excluded; on the other hand criteria cannot be based on the final enterprise, since it will be known only at the end of Profiling. Dimensional thresholds must be applied to the whole enterprise group and this can cause difficulties in decision at the sectorial level.

14. As far as the variables are concerned, value added is the most relevant aggregate, even though it is not generally available in statistical registers. Usually the number of person employed is used as a proxy for it. The definition of a unique dimensional threshold for different countries cannot be fixed in level, but only in relative shares, since it is affected by the specific economic configuration of the productive system.

15. The three selection criteria used at Istat for Profiling activity were:

- (a) Dimension of the enterprise groups in terms of person employed and turnover;
- (b) Number of legal units with a significant weight on the Structural Business Statistics by sectorial domains. Such units were then linked to the group and the whole one was selected and profiled;
- (c) All groups having a complex structure in terms of number of legal units carrying on different economic activities and in particular in those NACE Divisions candidates to be ancillary.

16. All groups analysed are included into the S11 institutional sector, according to SEC 95, with some exceptions. Only five significant groups in sector S12 have been included, while multinational groups have been excluded for reasons that will be discussed later on.

17. The top 50 enterprise groups operating mainly in Italy have been selected and profiled. They account for 1,600 resident legal units, more that one million of occupied, 286,000 million of turnover and 76,000 millions of value added.

18. The result of Profiling show that 35 enterprise groups out of 50 have one or more ancillary or vertically integrated units within their structure. In total these non autonomous units amounted at 135, with more than 40,000 occupied people, 10,000 million euro of turnover and 2,262 million euro of value added.

19. The results have been integrated also with information about kind of activity units, accounting for 220,000 occupied people.

V. THE IDENTIFICATION OF ANCILLARY UNITS

20. In order to identify the candidates ancillary units within one enterprise group we took into consideration every legal unit, including those without employment, if they were included into the consolidated balance sheet of the group head or they had a positive turnover or value added. Moreover we included into the analysis all legal units carrying on activities classified in one of the NACE codes indicated in the Business Register Recommendation Manual³. They are usually service activities and even though such list cannot be considered, they are a valid starting point.

21. The fundamental criterion to decide if a unit is ancillary or not is the lack of autonomy in economic sense. It is presumed that a unit is ancillary if its life depends on another legal unit. ESA 95 does not consider the fact of being part of a group sufficient to be not autonomous (§ 2.13, letter e). Nevertheless if there are unit within a group whose production is sold mainly to other units within the group, it can be assumed that such output is sold at prices lower than market prices, conveniently decided between the two units (transfer prices). This can be a signal that the unit exists not to serve the market, but to serve the group, and that it has not a sufficient market power to live by itself.

22. The essential element to decide whether a legal unit is autonomous is the definition of a threshold of output sold to the group. Since it can be assumed that a certain share of output is normally sold within the group, the threshold should be high, about 90 per cent of total output.

23. In case of legal units carrying on trade activity (NACE 51), a complementary criterion was to look not only to the output but also to the origin of their purchases. In such case it was shown that if the legal unit buys a relevant share from a productive unit of the group and on the other hand the productive unit sells a relevant share of its output to the trading unit, it is reasonable to assume a vertical integration between the two units.

VI. THE IDENTIFICATION OF VERTICALLY INTEGRATED UNITS

24. According to the Business Register Recommendation Manual some economic activities are always excluded from being ancillary:

³ NACE: 28.62, 28.74, 51, 60.24, 63.1, 63.2, 70, 72, 74.12, 74.14, 74.15, 74.4, 74.87. In addition: 45.5, 50.10, 50.2, 50.30, 50.40, 52.1, 52.2, 52.3, 52.4, 52.5, 52.6, 63.3, 63.40, 65.21, 71.1, 71.21, 71.22, 71.23, 71.31, 71.32, 71.33, 71.4, 73.1, 73.2, 74.11, 74.13, 74.2, 74.3, 75.5, 74.6, 74.70, 74.81, 74.82, 74.84.

- (a) The production of goods or work carried out which forms part of fixed capital formation - in particular, construction work for own account. This is in line with the method used in NACE, where units carrying out construction work for own account are classified under the building industry if data are available;
- (b) Production, a significant part of which is sold commercially, even if much is used as consumption in connection with the principal or secondary activities;
- (c) The production of goods which subsequently become an integral part of the output of the principal or secondary activity - for example, production of boxes, containers, etc. by a department of an enterprise for use in packing its products;
- (d) The production of energy (integrated power station or integrated coking plant), even where this is consumed in its entirety in the principal or secondary activity of the parent unit;
- (e) The purchase of goods for resale in an unaltered state;
- (f) Research and development.

25. Legal unit carrying on such economic activities can be eligible to be vertically integrated units.

26. To test the hypothesis of vertical integration again the fundamental criterion is that of lack of autonomy in economic terms. It can be assumed that a legal unit is not autonomous if it is not market oriented, but it is completely functional and integrated with one or more legal units within the same group. This can be observed if it obtains all its revenues from selling all its output (100 per cent) to other legal units of the same group.

27. Such conditions should stay for a certain period of time and must be confirmed by the accounting documents. Nevertheless it is quite complicated to understand from there the future strategies of the unit. We can observe very often that an enterprise group creates a new legal unit in order to carry on some activities and that for the first years it is completely devoted to serve other units of the group. Later on the same unit starts to sell increasing shares of its output to the market, till when it becomes autonomous from the group. Evaluating or recognising such situations is not easy especially because it requires the analysis and validation not only of quantitative information, but also of qualitative ones. Profiling staff should be able to address all such information and to delineate a picture of the economic and financial relationships among all the units within the group.

VII. REGISTRATION OF INFORMATION

28. Information collected must be recorder in a standard format, reporting for each enterprise group, ancillary or vertically integrated unit the following characters:

- (a) Identification code, name, address, nationality of the enterprise group;

- (b) Relationship of the legal units with the group;
- (c) Source of information;
- (d) Quality of information;
- (e) Share of output sold to other unit of the group;
- (f) Economic variables such as: employment, value added, turnover.

29. Later on, in order to process the treatment of information and to consolidate economic values to reconstruct the statistical enterprise as a complex unit, comprising more than one legal unit, a system of tables has been developed in order to systematically collect data and help checking ex-ante and ex-post total values.

VIII. THE TREATMENT OF ECONOMIC VALUES FOR ANCILLARY AND VERTICALLY INTEGRATED UNITS

30. Once ancillary and vertically integrated units are found, it is necessary to consolidate their economic values within the units they serve, in order to reconstruct the statistical complex enterprise.

31. There may be relationship of:

- 1 : 1 , one ancillary or vertically integrated unit – one main legal unit
- 1 : n , one ancillary or vertically integrated unit – n main legal units
- 1 : sector, one ancillary or vertically integrated unit – a whole sector of activity within the group
- 1 : all units within the group

Each of these cases is discussed in the followings.

Case 1 : 1 >> One ancillary or vertically integrated unit – one main legal unit

This is the simplest case, because employment and value added of the non autonomous legal unit are summed up to those of the main legal unit it serves. Turnover of non autonomous legal unit must be cancelled out for the part sold to the main unit belonging to the same group and the correspondent amount must be cancelled out from intermediate costs of the main units that buys from the non autonomous unit. In term of total employment and total value added this operation is neutral, while in terms of total turnover there is a reduction.

Case 2 : n >> One ancillary or vertically integrated unit – n main legal units

In this case the treatment is based on an estimation of the proportion of employment and value added to be allocated to the main units served by the non autonomous one while for turnover the same logic as in case 1 is applied, and the reduction of intermediate costs in each of the main units is proportional to employment.

Case 3 : sector >> One ancillary or vertically integrated unit – a whole sector of activity within the group

In this case we have operated in the following way:

- (a) Finding out all legal units classified in the same NACE Division;
- (b) Considering economic values aggregated at the NACE Division;
- (c) Summing up employment and value added to that of the NACE Division, and cancelling out the turnover from the non autonomous units and from the intermediate costs of the NACE Division.

Case 4 : All units within the group

It is a generalisation of Case 2 and Case 4, since instead of considering only some main legal units all the units of the group are considered and aggregated at NACE Division level.

IX. THE IMPACT OF PROFILING ON ECONOMIC STATISTICS

32. In the Annex tables 1 and 2 the final results of Profiling activity are reported in terms of the impact on each NACE Division level for employment value added and turnover.

33. The differentials are calculated for each aggregate with respect to the groups analysed and with respect to all enterprises with 100 or more employees, included in the field of observation of the Structural Business Statistics. Reference year is 2003.

34. The first column describes the frequency of employment turnover and value added at NACE Division level, when the statistical units of analysis are all the legal units. The second column shows the results after the consolidating operations among non autonomous units and the main units they serve, i.e. the statistical unit complex enterprise. Finally the third column reports the values obtained by decomposing again the complex enterprises at the level of their kind of activity units.

35. The universe of the units does not change during such transformation, as well as the total for employment and value added, since the consolidation implies only a redistribution among different NACE Divisions. On the other hand the total turnover reduces.

36. Having reconstructed the statistical unit complex enterprise we observed an impact only in terms of redistribution of the economic aggregates at NACE Division level. In particular it is observed variation of negative sign in sectors typically affected by vertical integration, as Division 17 and 19, and in service sectors, usually created within a group in order to serve all the units belonging to it, such as in Division 51,61,63, 70,72,74. The effect on turnover is always negative, since the value of sales to the market is reduces, while total value added is unchanged. On the other hand there is a positive variation in all manufacturing sectors, and in particular in Division 11, 22, 30, 34, 40, 41, e 62.

X. CONCLUSIONS

37. The increasing use of administrative sources for the production of official statistics by a large number of Statistical Institutes and Statistical Agencies, raised the problem of reconstructing statistical units from administrative units. Statistical units are necessary to calculate the economic aggregates defined at European level and must be defined in order to guarantee coherence and international comparability. Profiling is the technique that may help to reconstruct such statistical units and to improve the quality of Business register, as recognised by many Statistical Institutes and International organisation.

38. Profiling activity described in this document demonstrated how measurement of some economic aggregates (employment, turnover, value added) is strongly influenced by the statistical unit considered and how it is reconstructed. Considering the results of the analysis carried on at NACE Division level, significant differences emerge from the different hypotheses.

39. The analysis confirmed a significant presence of legal units without economic autonomy (ancillary and vertically integrated units) in 70 per of the groups analysed, selected according to their economic relevance on the Italian productive system.

40. Profiling activity, consisting on the reconstruction of complex statistical units (including non autonomous legal units and the units they served), operated by decomposing and consolidation some economic aggregates from their accounts, has shown a significant and negative effect in terms of employment, turnover and value added in NACE division such as 51, 61, 62, 63, 70, 72, 74, and a corresponding positive impact on manufacturing sectors.

41. This result brings new elements to study and interpret destructuring and deverticalisation processes, that characterised advanced economies. In particular it is clear that the new organisational legal units created are not real autonomous legal units, but they continue to have transaction mainly within the same enterprise groups. They carry on auxiliary activities in order to serve main legal units within the group and were born as split off from pre-existing units that previously had incorporated the same activities. They usually remain non autonomous in economic terms and not market oriented for a long period and only some of them start operating on the market after some years. This lack of autonomy prevent such legal units to be considered enterprises in statistical terms and only after Profiling activity is possible to evaluate the real variation in the economic structure over time, without this spurious effect.

42. Profiling activity is therefore a fundamental tool, that reconstructing the complex statistical units enterprises, allow an improvement in data quality and the interpretation of economic structural changes over time.

ANNEX
Table 1
The impact of Profiling on the 50 top Enterprise Groups in Italy

Nace	LEGAL UNITS (A)			COMPLEX ENTERPRISES (B)			KIND OF ACTIVITY UNITS (C)			(B-A)/A*100			(C-B)/B*100		
	Employment	Turnover	V.A.	Employment	Turnover	V.A.	Employment	Turnover	V.A.	Employment	Turnover	V.A.	Employment	Turnover	V.A.
1	272	336,986	15,736	275	336,986	15,954	275	336,986	15,954	1.0	0.0	1.4	0.0	0.0	0.0
11	9,881	41,954,327	4,497,678	10,711	41,954,327	4,560,032	5,033	17,684,713	1,982,529	8.4	0.0	1.4	-53.0	-57.8	-56.5
14	88	13,795	6,646	90	13,795	6,829	90	13,795	6,829	2.6	0.0	2.8	0.0	0.0	0.0
15	15,837	5,398,268	1,101,296	16,444	5,398,268	1,173,675	16,420	5,390,240	1,172,403	3.8	0.0	6.6	-0.1	-0.1	-0.1
16	2,659	10,918,542	231,673	2,659	10,918,542	231,673	2,659	10,918,542	231,673	0.0	0.0	0.0	0.0	0.0	0.0
17	3,685	567,642	164,330	3,204	526,318	143,729	385	427,938	44,284	-13.1	-7.3	-12.5	-88.0	-18.7	-69.2
18	10,244	3,425,757	651,592	10,732	3,425,757	681,548	12,969	3,328,970	742,001	4.8	0.0	4.6	20.8	-2.8	8.9
19	2,509	1,006,932	182,370	2,295	844,278	139,543	2,390	927,805	152,314	-8.5	-16.2	-23.5	4.1	9.9	9.2
22	13,831	5,791,551	1,841,456	14,992	5,778,367	2,006,446	14,766	5,587,371	1,966,048	8.4	-0.2	9.0	-1.5	-3.3	-2.0
23	2,680	3,405,090	265,012	2,775	3,405,090	277,503	3,471	6,379,616	593,406	3.5	0.0	4.7	25.1	87.4	113.8
24	9,937	4,979,451	150,102	10,611	4,979,451	199,112	10,961	5,062,365	216,924	6.8	0.0	32.7	3.3	1.7	8.9
25	4,434	1,342,713	238,392	4,497	1,342,713	241,833	4,629	1,373,854	249,989	1.4	0.0	1.4	2.9	2.3	3.4
26	8,521	2,773,945	889,696	8,611	2,773,945	895,216	8,390	2,716,404	881,691	1.1	0.0	0.6	-2.6	-2.1	-1.5
27	27,889	7,539,647	1,404,393	28,257	7,539,647	1,417,110	28,041	7,455,117	1,403,140	1.3	0.0	0.9	-0.8	-1.1	-1.0
28	1,423	375,569	66,201	1,425	375,569	66,392	3,891	756,088	185,851	0.1	0.0	0.3	173.2	101.3	179.9
29	33,579	7,750,009	1,691,057	34,430	7,750,009	1,739,008	32,311	7,588,486	1,648,549	2.5	0.0	2.8	-6.2	-2.1	-5.2
30	3,926	1,313,817	80,534	4,060	1,313,817	88,437	3,834	1,277,681	71,868	3.4	0.0	9.8	-5.6	-2.8	-18.7
31	5,058	940,339	244,119	5,594	940,339	275,350	6,117	1,056,697	304,192	10.6	0.0	12.8	9.3	12.4	10.5
32	16,602	3,076,019	1,243,516	16,946	3,076,019	1,261,463	17,000	3,088,967	1,269,511	2.1	0.0	1.4	0.3	0.4	0.6
33	14,551	2,509,982	806,620	14,310	2,462,749	778,260	14,310	2,462,749	778,260	-1.7	-1.9	-3.5	0.0	0.0	0.0
34	61,966	28,197,297	2,303,970	65,219	28,197,297	2,518,069	64,848	28,119,840	2,499,260	5.2	0.0	9.3	-0.6	-0.3	-0.7
35	32,240	5,979,206	1,870,789	32,754	5,979,206	1,867,475	40,922	7,538,779	2,213,422	1.6	0.0	-0.2	24.9	26.1	18.5
36	3,794	680,014	109,640	4,145	618,898	157,545	4,145	618,898	157,545	9.3	-9.0	43.7	0.0	0.0	0.0
37	50	26,510	3,916	50	26,510	3,916	50	26,510	3,916	0.0	0.0	0.0	0.0	0.0	0.0
40	62,669	34,395,791	8,609,363	66,549	34,395,791	8,999,805	71,001	52,680,097	11,062,280	6.2	0.0	4.5	6.7	53.2	22.9
41	2,287	545,355	278,536	2,810	545,355	300,894	2,700	507,350	280,755	22.9	0.0	8.0	-3.9	-7.0	-6.7
45	5,915	2,944,513	820,793	6,159	2,944,513	839,441	6,737	3,079,852	869,238	4.1	0.0	2.3	9.4	4.6	3.5
50	843	636,142	21,315	886	636,142	24,153	1,544	3,489,078	327,795	5.2	0.0	13.3	74.2	448.5	1257.1
51	4,278	9,078,540	387,736	3,829	7,099,130	328,346	3,823	8,085,170	424,975	-10.5	-21.8	-15.3	-0.2	13.9	29.4
52	22,670	6,233,755	251,271	22,707	6,233,755	274,172	22,811	6,265,807	277,683	0.2	0.0	9.1	0.5	0.5	1.3
60	66,317	7,213,574	4,810,464	68,073	7,190,086	4,884,194	63,894	6,863,071	4,661,798	2.6	-0.3	1.5	-6.1	-4.5	-4.6
61	4,075	490,884	337,792	3,806	451,177	318,891	3,806	451,177	318,891	-6.6	-8.1	-5.6	0.0	0.0	0.0
62	16,336	4,530,498	660,483	20,120	4,530,498	793,849	14,272	2,915,791	568,295	23.2	0.0	20.2	-29.1	-35.6	-28.4
63	58,421	5,901,417	2,833,399	55,282	5,346,473	2,706,198	55,326	5,363,366	2,714,824	-5.4	-9.4	-4.5	0.1	0.3	0.3
64	241,282	47,264,669	27,393,866	247,112	47,232,519	27,731,068	247,442	47,230,869	27,740,163	2.4	-0.1	1.2	0.1	0.0	0.0
65	587	2,305,860	462,448	589	2,305,860	462,701	589	2,305,860	462,701	0.4	0.0	0.1	0.0	0.0	0.0
66	52	2,243	-288	52	2,243	-288	52	2,243	-288	0.0	0.0	0.0	0.0	0.0	0.0
67	42	13,426	8,120	44	13,426	8,256	44	13,426	8,256	5.0	0.0	1.7	0.0	0.0	0.0
70	3,199	1,881,337	872,006	1,462	1,205,192	565,925	1,419	1,188,299	557,299	-54.3	-35.9	-35.1	-3.0	-1.4	-1.5
71	22	4,681	1,983	22	4,681	1,993	22	4,681	1,993	1.1	0.0	0.5	0.0	0.0	0.0
72	16,375	3,295,771	1,157,327	9,143	1,903,400	599,223	9,293	1,925,894	611,664	-44.2	-42.2	-48.2	1.6	1.2	2.1
73	1,985	203,587	106,021	1,975	174,756	96,920	1,975	174,756	96,920	-0.5	-14.2	-8.6	0.0	0.0	0.0
74	129,618	12,135,801	3,580,458	115,063	7,279,496	2,781,320	113,557	6,685,779	2,619,956	-11.2	-40.0	-22.3	-1.3	-8.2	-5.8
80	1,108	178,491	45,467	1,160	178,491	48,188	1,160	178,491	48,188	4.7	0.0	6.0	0.0	0.0	0.0
85	5,558	563,457	261,256	5,558	563,457	261,256	5,558	563,457	261,256	0.0	0.0	0.0	0.0	0.0	0.0
90	1,345	175,841	51,930	1,416	175,841	59,151	1,598	223,073	86,991	5.3	0.0	13.9	12.9	26.9	47.1
92	17,304	6,160,807	3,150,993	19,040	6,160,807	3,331,700	19,040	6,160,807	3,331,700	10.0	0.0	5.7	0.0	0.0	0.0
93	3	60,819	7,095	3	60,819	7,096	3	60,819	7,096	0.5	0.0	0.0	0.0	0.0	0.0
Total	947,947	286,520,666	76,170,570	947,947	276,611,804	76,170,570	945,572	276,557,624	76,131,987	0.0	-3.5	0.0	0.0	0.0	0.0

Table 2
The impact of Profiling on SBS (enterprises with at least 100 employees)

Nace	LEGAL UNITS (A)			COMPLEX ENTERPRISES (B)			KIND OF ACTIVITY UNITS (C)			(B-A)/A*100			(C-B)/B*100		
	Employment	Turnover	V.A.	Employment	Turnover	V.A.	Employment	Turnover	V.A.	Employment	Turnover	V.A.	Employment	Turnover	V.A.
1	272	336,986	15,736	275	336,986	15,954	275	336,986	15,954	1.0	0.0	1.4	0.0	0.0	0.0
11	10,041	42,004,243	4,508,506	10,871	42,004,243	4,570,860	5,193	17,734,629	1,993,357	8.3	0.0	1.4	-52.2	-57.8	-56.4
14	1,603	298,008	94,774	1,605	298,008	94,957	1,605	298,008	94,957	0.1	0.0	0.2	0.0	0.0	0.0
15	141,309	50,907,242	9,209,576	141,915	50,907,242	9,281,955	141,891	50,899,214	9,280,683	0.4	0.0	0.8	0.0	0.0	0.0
16	2,659	10,918,542	231,673	2,659	10,918,542	231,673	2,659	10,918,542	231,673	0.0	0.0	0.0	0.0	0.0	0.0
17	82,338	12,588,363	3,435,100	81,857	12,547,039	3,414,499	79,038	12,448,659	3,315,054	-0.6	-0.3	-0.6	-3.4	-0.8	-2.9
18	52,365	12,703,481	2,597,046	52,853	12,703,481	2,627,002	55,089	12,606,694	2,687,455	0.9	0.0	1.2	4.2	-0.8	2.3
19	30,113	7,242,209	1,357,482	29,899	7,079,555	1,314,655	29,994	7,163,082	1,327,426	-0.7	-2.2	-3.2	0.3	1.2	1.0
20	13,931	2,892,163	626,825	13,931	2,892,163	626,825	13,931	2,892,163	626,825	0.0	0.0	0.0	0.0	0.0	0.0
21	35,849	10,729,714	2,479,707	35,849	10,729,714	2,479,707	35,849	10,729,714	2,479,707	0.0	0.0	0.0	0.0	0.0	0.0
22	42,686	11,957,321	3,814,411	43,847	11,944,137	3,979,401	43,621	11,753,141	3,939,003	2.7	-0.1	4.3	-0.5	-1.6	-1.0
23	12,701	27,208,908	1,633,789	12,796	27,208,908	1,646,280	13,491	30,183,434	1,962,183	0.7	0.0	0.8	5.4	10.9	19.2
24	138,271	52,549,079	11,611,379	138,945	52,549,079	11,660,389	139,295	52,631,993	11,678,201	0.5	0.0	0.4	0.3	0.2	0.2
25	74,750	15,462,016	4,029,622	74,813	15,462,016	4,033,063	74,945	15,493,157	4,041,219	0.1	0.0	0.1	0.2	0.2	0.2
26	81,992	18,471,837	6,124,943	82,082	18,471,837	6,130,463	81,860	18,414,296	6,116,938	0.1	0.0	0.1	-0.3	-0.3	-0.2
27	89,806	29,159,697	5,076,644	90,174	29,159,697	5,089,361	89,957	29,075,167	5,075,391	0.4	0.0	0.3	-0.2	-0.3	-0.3
28	98,383	17,310,014	5,006,602	98,385	17,310,014	5,006,793	100,852	17,690,533	5,126,252	0.0	0.0	0.0	2.5	2.2	2.4
29	253,732	52,672,327	13,734,691	254,583	52,672,327	13,782,642	252,465	52,510,804	13,692,183	0.3	0.0	0.3	-0.8	-0.3	-0.7
30	6,005	1,522,653	158,629	6,139	1,522,653	166,532	5,912	1,486,517	149,963	2.2	0.0	5.0	-3.7	-2.4	-9.9
31	75,589	14,680,950	4,040,335	76,126	14,680,950	4,071,566	76,648	14,797,308	4,100,408	0.7	0.0	0.8	0.7	0.8	0.7
32	55,378	10,328,379	3,387,741	55,722	10,328,379	3,405,688	55,776	10,341,327	3,413,736	0.6	0.0	0.5	0.1	0.1	0.2
33	44,365	7,774,296	2,441,273	44,123	7,727,063	2,412,913	44,123	7,727,063	2,412,913	-0.5	-0.6	-1.2	0.0	0.0	0.0
34	136,565	42,149,531	5,659,803	139,818	42,149,531	5,873,902	139,447	42,072,074	5,855,093	2.4	0.0	3.8	-0.3	-0.2	-0.3
35	62,973	12,139,756	3,262,785	63,486	12,139,756	3,259,471	71,655	13,699,329	3,605,418	0.8	0.0	-0.1	12.9	12.8	10.6
36	53,966	10,356,300	2,267,722	54,317	10,295,184	2,315,627	54,317	10,295,184	2,315,627	0.7	-0.6	2.1	0.0	0.0	0.0
37	964	71,684	38,746	964	71,684	38,746	964	71,684	38,746	0.0	0.0	0.0	0.0	0.0	0.0
40	90,813	47,579,364	11,687,479	94,693	47,579,364	12,077,921	99,145	65,863,670	14,140,396	4.3	0.0	3.3	4.7	38.4	17.1
41	13,822	2,275,689	972,316	14,345	2,275,689	994,674	14,235	2,237,684	974,535	3.8	0.0	2.3	-0.8	-1.7	-2.0
45	90,999	19,545,049	5,087,159	91,242	19,545,049	5,105,807	91,821	19,680,388	5,135,604	0.3	0.0	0.4	0.6	0.7	0.6
50	18,941	32,423,561	966,372	18,984	32,423,561	969,210	19,642	35,276,497	1,272,852	0.2	0.0	0.3	3.5	8.8	31.3
51	117,900	100,971,108	7,749,519	117,451	98,991,698	7,690,129	117,445	99,977,738	7,786,758	-0.4	-2.0	-0.8	0.0	1.0	1.3
52	267,117	64,668,165	8,436,623	267,154	64,668,165	8,459,524	267,258	64,700,217	8,463,035	0.0	0.0	0.3	0.0	0.0	0.0
55	128,250	8,805,189	3,182,136	128,250	8,805,189	3,182,136	130,529	8,857,399	3,219,257	0.0	0.0	0.0	1.8	0.6	1.2
60	191,614	15,617,604	9,102,367	193,370	15,594,116	9,176,097	189,191	15,267,101	8,953,701	0.9	-0.2	0.8	-2.2	-2.1	-2.4
61	14,998	4,692,789	1,438,496	14,729	4,653,082	1,419,595	14,729	4,653,082	1,419,595	-1.8	-0.8	-1.3	0.0	0.0	0.0
62	23,167	6,718,945	1,037,674	26,951	6,718,945	1,171,040	21,103	5,104,238	945,486	16.3	0.0	12.9	-21.7	-24.0	-19.3
63	174,065	20,046,090	8,016,295	170,926	19,491,146	7,889,094	170,969	19,508,039	7,897,720	-1.8	-2.8	-1.6	0.0	0.1	0.1
64	256,671	53,792,240	28,029,014	262,501	53,760,090	28,366,216	262,831	53,758,440	28,375,311	2.3	-0.1	1.2	0.1	0.0	0.0
65	235	2,437,151	264,223	237	2,437,151	264,476	237	2,437,151	264,476	0.9	0.0	0.1	0.0	0.0	0.0
66	52	2,243	-288	52	2,243	-288	52	2,243	-288	0.0	0.0	0.0	0.0	0.0	0.0
67	7,683	2,614,240	1,141,709	7,685	2,614,240	1,141,845	7,685	2,614,240	1,141,845	0.0	0.0	0.0	0.0	0.0	0.0
70	5,072	2,725,618	1,277,620	3,335	2,049,473	971,539	3,292	2,032,580	962,913	-34.2	-24.8	-24.0	-1.3	-0.8	-0.9
71	5,193	2,501,407	893,488	5,193	2,501,407	893,498	5,193	2,501,407	893,498	0.0	0.0	0.0	0.0	0.0	0.0
72	106,870	18,109,507	7,108,020	99,639	16,717,136	6,549,916	99,788	16,739,630	6,562,357	-6.8	-7.7	-7.9	0.1	0.1	0.2
73	4,968	539,828	302,323	4,958	510,997	293,222	4,958	510,997	293,222	-0.2	-5.3	-3.0	0.0	0.0	0.0
74	483,156	36,779,457	13,177,627	468,600	31,923,152	12,378,489	467,189	31,331,404	12,218,587	-3.0	-13.2	-6.1	-0.3	-1.9	-1.3
80	3,203	343,764	110,172	3,254	343,764	112,893	3,254	343,764	112,893	1.6	0.0	2.5	0.0	0.0	0.0
85	128,566	6,729,024	3,743,701	128,566	6,729,024	3,743,701	128,566	6,729,024	3,743,701	0.0	0.0	0.0	0.0	0.0	0.0
90	57,296	4,842,818	2,285,981	57,367	4,842,818	2,293,202	57,549	4,890,050	2,321,042	0.1	0.0	0.3	0.3	1.0	1.2
92	41,539	8,908,211	4,379,330	43,274	8,908,211	4,560,037	43,274	8,908,211	4,560,037	4.2	0.0	4.1	0.0	0.0	0.0
93	9,609	601,334	329,656	9,609	601,334	329,657	9,609	601,334	329,657	0.0	0.0	0.0	0.0	0.0	0.0
Total	3,840,400	938,706,093	217,564,554	3,840,399	928,797,231	217,564,554	3,840,399	928,797,231	217,564,554	0.0	-1.1	0.0	0.0	0.0	0.0