

Corporate Balance Sheets (Ustan) 1987-2017

Data Report 2019-08

Data available from 1987 until 2017
DOI: 10.12757/Bbk.Ustan.8717.04.03

Deutsche Bundesbank, Research Data and Service Centre

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Abstract

We describe the research dataset “Corporate Balance Sheets (Ustan)” using a structured metadata scheme.¹⁾ This document consists of two sections and the appendix. In the first section, we describe the general properties of the dataset as a whole, such as its scope and coverage and the methods of data collection and data appraisal. The second section looks at the variable level, providing an overview of the variables and tables with details on each variable. Appendix A looks at value level and provides code lists, ie information on the meaning of values for categorical variables. Appendix B provides a description on the structure of the balance sheet and profit/loss calculation.

Keywords: Balance sheet data, Non-financial corporations, Refinancing business

Metadata Version: USTAN Data-Doc-v3

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1 The metadata model used is derived from the Data Documentation Initiative (DDI, <http://www.ddialliance.org>).

1. Dataset description

1.1. Data overview

Title of dataset

Corporate balance sheets

German title

Unternehmensbilanzen

Abbreviation

Ustan

Dataset abstract

The database of the Corporate Balance Sheets (Ustan) comprises annual financial statements of non-financial corporations and is formed in the context of the refinancing business. In discharging her monetary policy duty the Deutsche Bundesbank grants refinancing loans to domestic credit institutions. But there are collaterals eligible for refinancing at the central bank required as a prerequisite, like book credits to domestic non-financial companies. In order to control the intrinsic value of the securities the annual financial statements of the non-financial companies have to be submitted to the Bundesbank where they serve as a fundament for credit rating.

The data flows into the Financial Statements Data Pool, which is the database used for regular statistical analyses of German companies' earnings and financing situation. Results are published in the Special Statistical Publication 5 and 6.

The Ustan database can be used from 1987 on as a panel dataset for research purposes. Besides the balance sheet data, the profit and loss account and the asset history sheet (if any) additional information about the firm are available, like the branch of industry or the legal form.

Data ID (DOI)

10.12757/Bbk.Ustan.8717.04.03

1.2. Data scope and coverage

Legal framework

In the conduct of its monetary policy functions in the Eurosystem, the Deutsche Bundesbank provides refinancing and intraday credits to resident credit institutions. Credit institutions can submit their credit claims against non-financial corporations as collaterals. Thereby corporations have to be "central bank eligible". In order to assess whether the eligibility requirements are met and the credit claim against a corporation can be accepted as collateral, the corporation is asked to submit the annual financial statements to the Bundesbank. Therefore, the use of data is mainly based on a private-law agreement, i.e. the data can only be used for purposes that are expressly mentioned in the letter sent out to the corporation and to which this corporation has given its consent.

Unit of analysis

Each line in the dataset corresponds to a balance sheet statement of a non-financial corporation.

Time periods:

1987 until 2017

Geographic coverage

Germany

Universe

Ustan consists of financial statements of non-financial corporations which the Deutsche Bundesbank receives in the context of the refinancing business.

Research dataset

The research dataset Ustan is based on original balance sheets that are submitted to the Deutsche Bundesbank in the context of the refinancing business. The Ustan data for 1987-2017 (DOI 10.12757/Bbk.Ustan.8717.04.03) includes only individual financial statements.

When using the dataset, please keep in mind the following specifics of the Ustan.

Currency:

Until 1998 the values are reported in Deutsche Mark (DM), since 1999 they are in euros. The conversion rate is EUR 1 to DM 1.95583.

Zeros:

The value zero of a variable can indicate that no information about the variable has been submitted (missing value) or that the reported value was zero. Unfortunately, it is not possible to distinguish between these two cases.

Type of accounting:

The balance sheets are reported according to the German Commercial Code (HGB/Handelsgesetzbuch).

“U-boat phenomenon”:

Many firms appear only for a few years in the dataset. In order to assess the “central bank eligibility” the firms are asked to submit the financial statements for the last two years. Therefore, a long time-series can be observed only for a small part of firms. Around 16% of all firms just report for two years, 55% of all companies report for five years, while just around 8,5% of all companies report for all years.

Sampling:

Please note that non-financial corporations which balance sheets are included in the Ustan are not randomly selected from the total population of companies. Whether the corporation is contained in the dataset depends on the decision of a resident credit institution to submit the credit claims against this corporation as collaterals. As the Deutsche Bundesbank accepts only credit claims against “central bank eligible” companies there will be a trend towards companies with good creditworthiness and low default probability. This is particularly true for large corporations. Nonetheless, small and medium-sized companies are also included in the dataset.

Profit and loss account:

The profit and loss account in the Ustan corresponds to the aggregate cost method (*Gesamtkostenverfahren*) as opposed to the cost of sales method (*Umsatzkostenverfahren*).

Economic sector:

The Ustan database comprises different classifications of the economic sector. We recommend to use the variables AP20 and AP235 as the most relevant ones. The economic sector variable awzw (an old Bundesbank classification of economic activities) is only provided until the year 1995.

Employment variable:

Ustan includes the employment variable AP34, however the reporting of employee numbers is provided voluntarily. The reported value can be the annual average number of employees or the number of employees at the end of the year. It is not known whether the reporting corporation reports the number of full-time or full-time equivalents employees.

Update and revisions of the dataset

The research dataset is annually updated. The update includes the data for the following year and corrections for the preceding years.

1.3. Data collection

Data collection mode

Postal or electronic submission is possible.

In the first step the financial statements are the base for the credit rating of the Deutsche Bundesbank. Since the beginning of April 2018 it is possible to submit the financial statements in an electronic way. The financial statement flows directly into the database of the Deutsche Bundesbank. The other way is to transmit the financial statement as PDF. Then the analyst incorporates the financial statement into the database.

Data collectors

Deutsche Bundesbank, Markets Department / Statistics Department

Collection frequency

Yearly

Sampling

Non-financial companies which submitted balance sheets to the Deutsche Bundesbank in the context of the refinancing business.

Response rate

The submission of the financial statement is a voluntary process for the companies.

1.4. Data appraisal

Quality checks

All submitted balance sheets are checked for correctness by the Deutsche Bundesbank. Correctness is assessed by various plausibility checks. If the correctness is in question, the company is contacted and asked for more information. If the reported data are incorrect, the reporter has to send a corrected version of the data.

Data editing

No data editing

1.5. Data accessibility

Research proposal conditions

A research proposal is checked for feasibility of the research project given the research data, ie the suitability of the data to answer the research questions raised by the proposal. The research project must be of public interest, that is without commercial goals.

Institutional access conditions

The researcher must be affiliated with a research institution that clearly has a scientific, non-commercial agenda.

Contact

Deutsche Bundesbank, Research Data and Service Centre (RDSC)

E-mail: fdsz-data@bundesbank.de

Homepage: <https://www.bundesbank.de/en/bundesbank/research/rdsc>

Deposit requirements

The researcher must sign a confidentiality agreement. The RDSC must be informed about any documents that are made available to the public that contain information derived from the provided data. The researcher is obliged to provide proof of proper data source citation by providing copies of the manuscripts and/or publications.

Citation requirements

For any study or other document which is made available to the public and contains information derived from the provided data, the researcher is obliged to properly cite the data source as follows:

Becker, T., Biewen, E., Schultz, S. and Weisbecker, M. (2019). Corporate Balance Sheets (Ustan) 1987-2017, Data Report 2019-08 – Metadata Version 3. Deutsche Bundesbank Research Data and Service Centre.

2. Description of variables

2.1. Overview of variables

Name	Label
ANON_IDBBK	Anonymized ID
agj	Year
agm	Month
arecht	Legal form
awzw	Economic sector
abilart	Type of balance sheet
AP20	Economic sector - WZ code 2003
AP21	Total origin purchase price/production cost
AP22	Increase in tangible assets
AP23	Appreciation of tangible assets
AP24	Decrease in tangible assets
AP25	Depreciation of tangible assets
AP26	Cumulative depreciation
AP27	Write-downs of financial assets
AP28	Increase in financial assets
AP29	Turnover (unless shown in AP144)
AP30	Export revenue
AP32	Direct foreign participations
AP34	Number of employees
AP35	Rental of company buildings
AP36	Part of consolidated annual accounts
AP39	Economic sector
AP45	Cheques, cash at banks and in hand
AP46	Shares in affiliated companies (current assets)
AP47	Other securities
AP48	Bill holdings
AP49	Trade debtors
AP50	Value of work done but not invoiced
AP51	Amounts owed by affiliated companies
AP52	Amounts owed by companies
AP53	Amounts owed by partners
AP54	Other debtors and assets
AP55	Raw material and consumables
AP56	Work in progress
AP57	Finished goods and goods for resale
AP58	Payments on account for stocks
AP59	Total stocks
AP60	Prepayments and accrued income
AP61	Total amount of debtors and other assets becoming due and payable after more than one year
AP62	Current assets

Overview of variables continues on next page

Overview of variables continued from previous page

Name	Label
AP63	Intangible assets
AP64	Properties
AP65	Plant and machinery
AP66	Other fixtures and fittings, tools and equipment
AP67	Payments on account and tangible assets
AP68	Total tangible assets
AP70	Shares in affiliated companies (fixed assets)
AP71	Lending to affiliated companies
AP72	Participating interest
AP73	Lending to companies
AP74	Lending to partners
AP75	Investments held as fixed assets
AP76	Other lending and financial assets
AP77	Total amount of debtors and other assets becoming due and payable after more than one year
AP78	Fixed assets
AP79	Subscribed capital unpaid and own shares hold
AP80	Amounts owed by and lend to partners/proprietors
AP81	Deferred item for deferred taxes
AP82	Goodwill
AP83	Formation expenses
AP84	Discount
AP85	Other adjustments to own funds
AP86	Amount not covered by own funds, excess indebtedness, negative capital
AP87	Adjustments to capital accounts
AP88	Balance sheet total
AP89	Recognised undisclosed reserves or other adjustments to own funds
AP90	Private assets not shown in balance sheet and excess of privat debt over privat assets
AP91	Provisions for pensions only disclosed in the notes including BilMoG
AP92	Equalization claims
AP93	Claims from equalization liabilities
AP94	Equalization liabilities
AP95	Liabilities arising from equalization claims and payment obligations
AP96	Liabilities arising from acceptances and promissory notes
AP97	Amounts owed to credit institutions
AP98	Trade creditors (short-term borrowed funds)
AP99	Payments received on account of orders
AP100	Amounts owed to affiliated companies
AP101	Amounts owed to companies
AP102	Amounts owed to partners (short-term borrowed funds)
AP103	Bonds (short-term borrowed funds)
AP104	Other short-term creditors
AP105	Provisions for taxation

Overview of variables continues on next page

Overview of variables continued from previous page

Name	Label
AP106	Provisions for deferred taxes
AP107	Adjustments on current assets
AP108	Other short-term provisions
AP109	Profits or dividends proposed for distribution
AP110	Prepayments and deferred charges
AP111	Short-term borrowed funds
AP112	Liabilities arising from acceptance and promissory notes
AP113	Amounts owed to credit institutions
AP114	Trade creditors (long-term borrowed funds)
AP115	Payments received on account of orders
AP116	Amounts owed to affiliated companies
AP117	Amounts owed to companies
AP118	Amounts owed to partners (long-term borrowed funds)
AP119	Bonds (long-term borrowed funds)
AP120	Amounts owed to partners (with declaration of subordination)
AP121	Other long-term creditors
AP122	Amounts becoming due and payable after more than five years
AP123	Amounts secured by liens or similar rights
AP124	Pension accruals and similar obligations
AP125	Adjustments on tangible fixed assets
AP126	Other long-term provisions
AP127	Reserves subject to future taxation
AP128	Long-term borrowed funds
AP129	Capital account
AP130	Capital reserves
AP131	Earning reserves
AP132	Shares held by third parties
AP133	Retained/Returned earnings brought forward
AP134	Difference arising from capital consolidation
AP135	Reserves subject to future taxation (share of own funds)
AP137	Own funds
AP138	Contingent liabilities
AP139	Liabilities from the issue and negotiation of bills of exchange
AP140	Other financial obligations
AP141	Liabilities from rentals and leases
AP142	Liabilities arising from capital projects
AP143	Amounts accounted for by affiliated companies
AP144	Turnover
AP145	Change in the stocks of finished goods and work in progress
AP146	Work performed by the company for its own purposes and capitalised
AP147	Total output
AP148	Other operating income
AP149	Income from the release of reserves subject to future taxation
AP150	Own treasury shares or shares held

Overview of variables continues on next page

Overview of variables continued from previous page

Name	Label
AP151	Charges for raw materials and consumables and for goods purchased
AP152	Charges for goods purchased
AP153	Gross profit/loss
AP154	Staff costs
AP155	Operating income or operating income relating to other periods
AP156	Depreciation of tangible assets, intangible as held as fixed and formation expenses
AP157	Extraordinary depreciation and special depreciation
AP158	Write-downs of current assets
AP159	Operating taxes
AP160	Excise taxes (as far as known)
AP161	Charges for rentals and leases
AP162	Other operating charges
AP163	Additions to reserves subject to future taxation
AP164	Operating expenses or operating expenses relating to other periods
AP165	Operating profit/loss
AP166	Income from participating interests
AP167	Amounts from affiliated companies
AP168	Income from profit transfers
AP169	Charges from loss transfers
AP170	Income from participations
AP171	Interest, discount and similar income
AP172	Amounts from affiliated companies
AP173	Write-downs of financial assets and investments
AP174	Interest, discount and similiar charges incl. write-downs of a discount
AP175	Amounts to affiliated companies
AP176	Non-operating result
AP177	Profit/loss on ordinary activities
AP178	Extraordinary income
AP179	Income from other securities and from financial investment assets
AP180	Extraordinary charges
AP182	Extraordinary profit/loss
AP183	Corporate profit/loss before taxes on income
AP184	Taxes on income and earnings or corporation tax and trade earnings tax
AP185	Taxes on earnings/trade not liable to earnings tax/less trade taxes (total)
AP186	Business tax (total)
AP188	Profit and loss transfer (subsidiary)
AP189	Net income/loss of the financial year
AP190	Profit/Loss brought forward from previous year
AP191	Withdrawals from capital reserve
AP192	Withdrawals from retained profits
AP193	Withdrawals from the difference deriving from the consolidation of capital
AP194	Loss accounted for by other shareholders
AP195	Transfers to retained profits

Overview of variables continues on next page

Overview of variables continued from previous page

Name	Label
AP196	Additions to the difference deriving from the consolidation of capital
AP197	Profit due to other shareholders
AP198	Net income/loss shown in the balance sheet for the financial year
AP207	Amounts attributable to deliveries and services
AP208	Amounts attributable to deliveries and services
AP235	Economic sector - WZ code 2008
AP236	Acquisition and production costs of intangible assets
AP237	Additions to intangible fixed assets
AP238	Disposals of intangible fixed assets
AP239	Transfers of intangible fixed assets
AP240	Write-ups on intangible fixed assets
AP241	Write-downs on intangible fixed assets
AP242	Write-downs on intangible fixed assets for all fiscal years
AP243	Residual book value of intangible fixed assets
AP244	Residual book value of intangible fixed assets in the previous year
AP245	Transfers of property
AP246	Residual book value of property for the financial year
AP247	Residual book value of property in the previous year
AP250	Progress payments
AP252	Turnover
AP266	Acquisition costs of financial assets
AP267	Disposals of financial assets
AP268	Transfers of financial assets
AP269	Write-ups on the financial assets
AP270	Write-downs accumulated
AP271	Residual book value of the financial assets for the financial year
AP272	Residual book value of the financial assets in the previous year
AP286	Internally generated industrial rights and similar rights and assets
AP287	Excess of plan assets over post-employment benefit liability
AP288	In provisions for pensions absorbed assets
AP289	Other interest and similar income from discounting
AP290	Other interest and similar expenses from discounting
AP291	Extraordinary income (BilMoG)
AP292	Extraordinary expenses (BilMoG)
AP293	Income from changes of deferred taxes
AP294	Expenses from changes of deferred taxes
AP295	Research and development expenses

2.2. Details of variables

ANON_IDBBK: Anonymized ID

German title	Anonymisierte Unternehmenskennnummer
Notes	Anonymized identification number of the company

Variable ANON_IDBBK continues on next page

Variable ANON_IDBBK continued from previous page

Period of availability	1987 until 2017
Source	Generated randomly
Type	string - 64 digits

agj: Year

German title	Jahr des Bilanzstichtages im Format: YYYY
Notes	Year of the balance sheet day, in the following format: YYYY
Period of availability	1987 until 2017
Source	Ustan
Type	numeric

agm: Month

German title	Monat des Bilanzstichtages im Format: MM
Notes	Month of the balance sheet day, in the following format: MM
Period of availability	1987 until 2017
Source	Ustan
Type	numeric

arecht: Legal form

German title	Rechtsform des Unternehmens
Notes	Legal form of the company - a code list is provided in Appendix A
Period of availability	1987 until 2017
Source	Ustan
Type	numeric

awzw: Economic sector

German title	3-stelliger Wirtschaftszweig-Schlüssel (alt)
Notes	Old Deutsche Bundesbank classification of economic activities (3 digits) - a code list is provided in Appendix A
Period of availability	1987 until 1996
Source	Ustan
Type	string - 3 digits

abilart: Type of balance sheet

German title	Art des Jahresabschlusses
Notes	Type of balance sheet - 2: Commercial balance sheet
Period of availability	1987 until 2017
Source	Ustan
Type	numeric

AP20: Economic sector - WZ code 2003

German title	5-stelliger Wirtschaftszweig-Schlüssel (WZ 2003)
Notes	Classification of economic activities, WZ code 2003 (5 digits) - a code list is provided in Appendix A
Period of availability	2003 until 2014
Source	Ustan
Type	string - 5 digits

AP21: Total origin purchase price/production cost

German title	Anschaffungs- und Herstellungskosten der Sachanlagen am Beginn des Geschäftsjahres
Notes	Total origin purchase price or production cost of tangible assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP22: Increase in tangible assets

German title	Zugänge zu den Sachanlagen im Geschäftsjahr
Notes	Increase in tangible assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP23: Appreciation of tangible assets

German title	Zuschreibungen zu den Sachanlagen im Geschäftsjahr
Notes	Appreciation of tangible assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP24: Decrease in tangible assets

German title	Abgänge bei den Sachanlagen im Geschäftsjahr
Notes	Decrease in tangible assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP25: Depreciation of tangible assets

German title	Abschreibungen auf Sachanlagen im Geschäftsjahr
Notes	Depreciation of tangible assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP26: Cumulative depreciation

German title	Abschreibungen auf Sachanlagen kumuliert für alle Geschäftsjahre
Notes	Cumulative depreciation for all financial years
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP27: Write-downs of financial assets

German title	Abschreibungen auf Finanzanlagen im Geschäftsjahr
Notes	Write-downs of financial assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP28: Increase in financial assets

German title	Zugänge zu den Finanzanlagen im Geschäftsjahr
Notes	Increase in financial assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP29: Turnover (unless shown in AP144)

German title	Umsatz im Geschäftsjahr, soweit nicht in der GuV ausgewiesen
Notes	Turnover (unless shown in AP144)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP30: Export revenue

German title	Exportumsatz
Notes	Export revenue without value added tax, after revenue deduction
Period of availability	1992 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP32: Direct foreign participations

German title	Direkte ausländische Beteiligungen am Kapital
Notes	Direct foreign participations in the capital (item AP129)
Period of availability	1993 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP34: Number of employees

German title	Beschäftigtenzahl
Notes	Number of employees. The employee number is provided voluntarily. The reported value can be the annual average number of employees or the number of employees at the end of the year. It is not known whether the reporting corporation reports the number of full-time or full-time equivalents employees.
Period of availability	1987 until 2017
Source	Ustan
Type	numeric

AP35: Rental of company buildings

German title	Betriebe, Räume oder Produktionsanlagen überwiegend gemietet etc.
Notes	Are operating plants, premises or production facilities predominated rented or leased: 1 if yes
Period of availability	1987 until 2017
Source	Ustan
Type	numeric

AP36: Part of consolidated annual accounts

German title	Jahresabschluss als Teil eines Konzernabschlusses
Notes	Annual accounts included in consolidated annual accounts of a domestic company. 1 (yes) if the corresponding individual financial statement is part of a group account, 2 (yes): part of a subgroup account.
Period of availability	1987 until 2017

Variable AP36 continues on next page

Variable AP36 continued from previous page

Source	Ustan
Type	numeric

AP39: Economic sector

German title	4-stelliger WZ-Schlüssel (alt)
Notes	Classification of economic activities, 4 digits - a code list is provided in Appendix A
Period of availability	1987 until 2003
Source	Ustan
Type	string - 4 digits

AP45: Cheques, cash at banks and in hand

German title	Schecks, Kassenbestand, Bundesbank- und Postgiroguthaben, Guthaben bei Kreditinstituten
Notes	Cheques, cash at banks and in hand - banks including the Bundesbank
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP46: Shares in affiliated companies (current assets)

German title	Anteile an verbundenen Unternehmen (Umlaufvermögen)
Notes	Shares in affiliated companies (current assets), eg with intention to sell them, etc.
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP47: Other securities

German title	Sonstige Wertpapiere (ohne eigene Anteile, Wertpapiere des Anlagevermögens, Beteiligungen und sonstige Finanzanlagen)
Notes	Other securities
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

Variable AP48 continues on next page

Variable AP48 continued from previous page

AP48: Bill holdings

German title	Besitzwechsel
Notes	Bill holdings, unless included in item AP49
Period of availability	1987 until 2004
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP49: Trade debtors

German title	Forderungen aus Lieferungen und Leistungen
Notes	Trade debtors
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP50: Value of work done but not invoiced

German title	Nicht abgerechnete Leistungen, soweit nicht in AP56 enthalten
Notes	Value of work done but not invoiced, unless included in item AP56
Period of availability	1987 until 2001
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP51: Amounts owed by affiliated companies

German title	Forderungen gegen verbundene Unternehmen
Notes	Amounts owed by affiliated companies
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP52: Amounts owed by companies

German title	Forderungen gegen Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Notes	Amounts owed by companies (company with which the company is linked)
Period of availability	1987 until 2017
Source	Ustan

Variable AP52 continues on next page

Variable AP52 continued from previous page

Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP53: Amounts owed by partners

German title	Forderungen gegen Gesellschafter, soweit nicht vom Eigenkapital abzusetzen
Notes	Amounts owed by partners, unless deductible from own funds
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP54: Other debtors and assets

German title	Sonstige Forderungen und Vermögensgegenstände
Notes	Other debtors and assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP55: Raw material and consumables

German title	Roh-, Hilfs- und Betriebsstoffe
Notes	Raw material and consumables
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP56: Work in progress

German title	Unfertige Erzeugnisse, unfertige Leistungen
Notes	Work in progress
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP57: Finished goods and goods for resale

German title	Fertige Erzeugnisse und Waren
Notes	Finished goods and goods for resale

Variable AP57 continues on next page

Variable AP57 continued from previous page

Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP58: Payments on account for stocks

German title	Geleistete Anzahlungen auf Vorräte
Notes	Payments on account for stocks
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP59: Total stocks

German title	Vorräte (Summe)
Notes	Total stocks: $AP59 = AP55 + AP56 + AP57 + AP58$
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP60: Prepayments and accrued income

German title	Rechnungsabgrenzungsposten (ohne Disagio)
Notes	Prepayments and accrued income, excluding discount
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP61: Total amount of debtors and other assets becoming due and payable after more than one year

German title	Gesamtbetrag der Forderungen und sonstigen Vermögensgegenständen mit Restlaufzeit von mehr als 1 Jahr
Notes	Total amount of debtors and other assets becoming due and payable after more than one year. Values are transferred with "-" from current assets to fixed assets into AP77, where they appear with "+".
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP62: Current assets

German title	Umlaufvermögen
Notes	Current assets: AP62 = AP45 + AP46 + AP47 + AP48 + AP49 + AP50 + AP51 + AP52 + AP53 + AP54 + AP59 + AP60 + AP61
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP63: Intangible assets

German title	Immaterielle Vermögensgegenstände, z.B. Konzessionen, Patente, Lizenzen u.a. (ohne Geschäfts- oder Firmenwert)
Notes	Intangible assets, eg concessions, patents, licences, etc. (excluding goodwill)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP64: Properties

German title	Grundstücke, grundstücksgleiche Rechte und Bauten einschließlich der Bauten auf fremden Grundstücken
Notes	Properties, eg land, rights equal to real property and buildings (including building on 3rd party land)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP65: Plant and machinery

German title	Technische Anlagen und Maschinen
Notes	Plant and machinery
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP66: Other fixtures and fittings, tools and equipment

German title	Andere Anlagen, Betriebs- und Geschäftsausstattung
Notes	Other fixtures and fittings, tools and equipment
Period of availability	1987 until 2017

Variable AP66 continues on next page

Variable AP66 continued from previous page

Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP67: Payments on account and tangible assets

German title	Geleistete Anzahlungen und Anlagen im Bau
Notes	Tangible assets in course of construction
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP68: Total tangible assets

German title	Sachanlagen (Summe)
Notes	Total tangible assets: $AP68 = AP64 + AP65 + AP66 + AP67$
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP70: Shares in affiliated companies (fixed assets)

German title	Anteile an verbundenen Unternehmen (Anlagevermögen)
Notes	Shares in affiliated companies (fixed assets)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP71: Lending to affiliated companies

German title	Ausleihungen an verbundene Unternehmen
Notes	Lending to affiliated companies
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP72: Participating interest

German title	Beteiligungen
Notes	Participating interest

Variable AP72 continues on next page

Variable AP72 continued from previous page

Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP73: Lending to companies

German title	Ausleihungen an Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Notes	Lending to companies
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP74: Lending to partners

German title	Ausleihungen an Gesellschafter, soweit nicht vom Eigenkapital abzusetzen
Notes	Lending to partners, unless deductible from own funds
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP75: Investments held as fixed assets

German title	Wertpapiere des Anlagevermögens
Notes	Investments held as fixed assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP76: Other lending and financial assets

German title	Sonstige Ausleihungen und Finanzanlagen
Notes	Other lending and financial assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP77: Total amount of debtors and other assets becoming due and payable after more than one year

German title	Gesamtbetrag der Forderungen und sonstigen Vermögensgegenstände mit von mehr als 1 Jahr
Notes	Total amount of debtors and other assets becoming due and payable after more than one year
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP78: Fixed assets

German title	Anlagevermögen
Notes	Fixed assets: $AP78 = AP63 + AP68 + AP70 + AP71 + AP72 + AP73 + AP74 + AP75 + AP76 + AP77 + AP92 + AP93$
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP79: Subscribed capital unpaid and own shares hold

German title	Ausstehende Einlagen und eigene Aktien bzw. Anteile im Bestand
Notes	Subscribed capital unpaid and own shares hold
Period of availability	1987 until 2015
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP80: Amounts owed by and lendend to partners/proprietors

German title	Forderungen, Ausleihungen und Darlehen an Gesellschafter, soweit vom Eigenkapital abzusetzen
Notes	Amounts owed by and lendend to partners/proprietors, if deductible from own funds
Period of availability	1987 until 2014
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP81: Deferred item for deferred taxes

German title	Abgrenzungsposten fuer latente Steuern
Notes	Deferred item for deferred taxes

Variable AP81 continued from previous page

Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP82: Goodwill

German title	Geschäfts- oder Firmenwert
Notes	Goodwill, including added value for merger
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP83: Formation expenses

German title	Aufwendungen für Ingangsetzung und Erweiterung des Geschäftsbetriebs
Notes	Formation expenses
Period of availability	1987 until 2013
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP84: Discount

German title	Disagio, Damnum
Notes	Discount
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP85: Other adjustments to own funds

German title	Übrige Berichtigungsposten zum Eigenkapital (Summe)
Notes	Other adjustments to own funds
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP86: Amount not covered by own funds, excess indebtedness, negative capital

German title	Nicht durch Eigenkapital gedeckter Fehlbetrag, Überschuldung, Minuskapital
Notes	Amount not covered by own funds, excess indebtedness, negative capital
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP87: Adjustments to capital accounts

German title	Berichtigungen zum Eigenkapital
Notes	Adjustments to capital accounts
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP88: Balance sheet total

German title	Bilanzsumme
Notes	Balance sheet total: sum of the current assets, fixed assets and adjustment to capital accounts AP88 = AP62 + AP78 + AP87
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP89: Recognised undisclosed reserves or other adjustments to own funds

German title	Anerkannte stille Reserven bzw. übrige Berichtigungen zum Eigenkapital
Notes	Recognised undisclosed reserves have a positive (+) effect, while the other adjustment to own funds take a negative value (-) within this variable
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP90: Private assets not shown in balance sheet and excess of privat debt over privat assets

German title	Nicht bilanziertes nachgewiesenes Privatvermögen bzw. Schuldenüberhang aus Privatvermögen
Notes	Private assets not shown in balance sheet have a positive effect (+), while the excess of privat debt over privat assets take a negative value (-) within this variable

Variable AP90 continues on next page

Variable AP90 continued from previous page

Period of availability	1987 until 2016
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP91: Provisions for pensions only disclosed in the notes including BilMoG

German title	Nicht passivierte Rückstellungen für Pensionen und ähnliche Verpflichtungen
Notes	Provisions for pensions and similar obligations, if not shown on the liabilities side
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP92: Equalization claims

German title	Ausgleichsforderungen
Notes	Equalization claims
Period of availability	1989 until 2001
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP93: Claims from equalization liabilities

German title	Forderungen aus Ausgleichsverbindlichkeiten
Notes	Claims from equalization liabilities
Period of availability	1989 until 2001
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP94: Equalization liabilities

German title	Ausgleichsverbindlichkeiten
Notes	Equalization liabilities
Period of availability	1989 until 2001
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP95: Liabilities arising from equalization claims and payment obligations

German title	Verbindlichkeiten aus Ausgleichsforderungen und Einzahlungsverpflichtungen
Notes	Liabilities arising from equalization claims and payment obligations
Period of availability	1988 until 2002
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP96: Liabilities arising from acceptances and promissory notes

German title	Verbindlichkeiten aus Akzepten und eigenen Wechseln
Notes	Liabilities arising from acceptances and promissory notes
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP97: Amounts owed to credit institutions

German title	Verbindlichkeiten gegenüber Kreditinstituten
Notes	Amounts owed to credit institutions
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP98: Trade creditors (short-term borrowed funds)

German title	Verbindlichkeiten aus Lieferungen und Leistungen
Notes	Trade creditors (short-term borrowed funds)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP99: Payments received on account of orders

German title	Erhaltene Anzahlungen auf Bestellungen
Notes	Payments received on account of orders
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP100: Amounts owed to affiliated companies

German title	Verbindlichkeiten gegenüber verbundenen Unternehmen
Notes	Amounts owed to affiliated companies
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP101: Amounts owed to companies

German title	Verbindlichkeiten gegenüber Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Notes	Amounts owed to companies with which the company is linked
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP102: Amounts owed to partners (short-term borrowed funds)

German title	Verbindlichkeiten gegenüber Gesellschaftern, soweit nicht dem Eigenkapital zuzurechnen
Notes	Amounts owed to partners (short-term borrowed funds), unless included in the capital account (item AP129)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP103: Bonds (short-term borrowed funds)

German title	Anleihen
Notes	Bonds (short-term borrowed funds)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP104: Other short-term creditors

German title	Sonstige kurzfristige Verbindlichkeiten
Notes	Other short-term creditors
Period of availability	1987 until 2017
Source	Ustan
Type	numeric

Variable AP104 continues on next page

Variable AP104 continued from previous page

Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP105: Provisions for taxation

German title	Steuerrückstellungen
Notes	Provisions for taxation
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP106: Provisions for deferred taxes

German title	Rückstellungen für latente Steuern
Notes	Provisions for deferred taxes
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP107: Adjustments on current assets

German title	Wertberichtigungen auf Umlaufvermögen (insbesondere bei Personengesellschaften)
Notes	Adjustments on current assets, especially for partnerships
Period of availability	1987
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP108: Other short-term provisions

German title	Sonstige kurzfristige Rückstellungen
Notes	Other short-term provisions
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP109: Profits or dividends proposed for distribution

German title	Zur Verteilung vorgeschlagener Gewinn bzw. Dividende
Notes	Profits or dividends proposed for distribution
Period of availability	1987 until 2017

Variable AP109 continues on next page

Variable AP109 continued from previous page

Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP110: Prepayments and deferred charges

German title	Rechnungsabgrenzungsposten
Notes	Prepayments and deferred charges
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP111: Short-term borrowed funds

German title	Kurzfristiges Fremdkapital
Notes	Short-term borrowed funds
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP112: Liabilities arising from acceptance and promissory notes

German title	Verbindlichkeiten aus Akzepten und eigenen Wechseln
Notes	Liabilities arising from acceptance and promissory notes
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP113: Amounts owed to credit institutions

German title	Verbindlichkeiten gegenüber Kreditinstituten
Notes	Amounts owed to credit institutions
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP114: Trade creditors (long-term borrowed funds)

German title	Verbindlichkeiten aus Lieferungen und Leistungen
Notes	Trade creditors (long-term borrowed funds)

Variable AP114 continues on next page

Variable AP114 continued from previous page

Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP115: Payments received on account of orders

German title	Erhaltene Anzahlungen auf Bestellungen
Notes	Payments received on account of orders
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP116: Amounts owed to affiliated companies

German title	Verbindlichkeiten gegenüber verbundenen Unternehmen
Notes	Amounts owed to affiliated companies
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP117: Amounts owed to companies

German title	Verbindlichkeiten gegenüber Unternehmen, mit denen ein Beteiligungsverhältnis besteht
Notes	Amounts owed to companies with which the company is linked
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP118: Amounts owed to partners (long-term borrowed funds)

German title	Verbindlichkeiten gegenüber Gesellschaftern, soweit nicht dem Eigenkapital - Position 129 - zuzurechnen
Notes	Amounts owed to partners (long-term borrowed funds), unless included in the capital account (item AP129)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP119: Bonds (long-term borrowed funds)

German title	Anleihen
Notes	Bonds (long-term borrowed funds)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP120: Amounts owed to partners (with declaration of subordination)

German title	Verbindlichkeiten gegenüber Gesellschaftern mit Rangrücktrittserklärung
Notes	Amounts owed to partners (with declaration of subordination)
Period of availability	1987 until 2015
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP121: Other long-term creditors

German title	Sonstige langfristige Verbindlichkeiten (Summe)
Notes	Other long-term creditors
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP122: Amounts becoming due and payable after more than five years

German title	Beträge von AP94, AP95 und AP112 bis AP121 welche eine Restlaufzeit von mehr als 5 Jahren haben
Notes	Amounts becoming due and payable after more than five years, of items AP94, AP95 and AP112 to AP121
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP123: Amounts secured by liens or similar rights

German title	Beträge von AP96 bis AP104 und AP112 bis AP121, welche durch Pfandrechte oder ähnliche Rechte gesichert sind
Notes	Amounts secured by liens or similar rights, of items AP96 to AP104 and AP112 to AP121
Period of availability	1987 until 2015
Source	Ustan

Variable AP123 continues on next page

Variable AP123 continued from previous page

Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP124: Pension accruals and similar obligations

German title	Rückstellungen für Pensionen und ähnliche Verpflichtungen
Notes	Pension accruals and similar obligations
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP125: Adjustments on tangible fixed assets

German title	Wertberichtigungen auf Sachanlagevermögen (insbesondere bei Personengesellschaften)
Notes	Adjustments on tangible fixed assets, especially for partnerships
Period of availability	1987
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP126: Other long-term provisions

German title	Sonstige langfristige Rückstellungen
Notes	Other long-term provisions
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP127: Reserves subject to future taxation

German title	Sonderposten mit Rücklageanteil (Fremdkapitalanteil)
Notes	Reserves subject to future taxation, including shares of borrowed funds
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP128: Long-term borrowed funds

German title	Langfristiges Fremdkapital
Notes	Long-term borrowed funds

Variable AP128 continues on next page

Variable AP128 continued from previous page

Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP129: Capital account

German title	Gezeichnetes Kapital bzw. Kapitalkonto (einschließlich dem Eigenkapital zuzurechnender Gesellschafterdarlehen)
Notes	Capital account, including proprietors' loans to be included in capital account
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP130: Capital reserves

German title	Kapitalrücklage
Notes	Capital reserves, eg share premium, paid-in surplus, etc.
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP131: Earning reserves

German title	Gewinnrücklagen
Notes	Profit transferred to reserves
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP132: Shares held by third parties

German title	Anteile in Fremdbesitz
Notes	Shares held by third parties
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP133: Retained/Returned earnings brought forward

German title	Gewinnvortrag bzw. nicht zur Verteilung bestimmter Gewinn oder Verlustvortrag bzw. Jahresfehlbetrag
Notes	The retained earnings have a positive (+) effect, while the returned earnings take a negative value (-) within this variable
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP134: Difference arising from capital consolidation

German title	Unterschiedsbetrag aus der Kapitalkonsolidierung
Notes	Difference arising from capital consolidation
Period of availability	1987 until 2013
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP135: Reserves subject to future taxation (share of own funds)

German title	Sonderposten mit Rücklageanteil (Eigenkapitalanteil)
Notes	Reserves subject to future taxation (share of own funds)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP137: Own funds

German title	Eigenkapital
Notes	Own funds
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP138: Contingent liabilities

German title	Haftungsverhältnisse (Eventualverbindlichkeiten)
Notes	Contingent liabilities
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP139: Liabilities from the issue and negotiation of bills of exchange

German title	Darunter: Verbindlichkeiten aus der Begebung und Übertragung von Wechseln
Notes	Liabilities from the issue and negotiation of bills of exchange, of item AP138
Period of availability	1987 until 2015
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP140: Other financial obligations

German title	Sonstige finanzielle Verpflichtungen, die nicht in der Bilanz erscheinen
Notes	Other financial obligations , if not shown in the balance sheet
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP141: Liabilites from rentals and leases

German title	Verpflichtungen aus Miet- und Leasingverträgen
Notes	Liabilites from rentals and leases, of item AP140
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP142: Liabilities arising from capital projects

German title	Verpflichtungen aus Investitionsvorhaben
Notes	Liabilities arising from capital projects, of item AP140
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP143: Amounts accounted for by affiliated companies

German title	Beträge von AP138 und AP140, welche auf verbundene Unternehmen entfallen
Notes	Amounts accounted for by affiliated companies, of item AP138 and AP140
Period of availability	1987 until 2015
Source	Ustan

Variable AP143 continues on next page

Variable AP143 continued from previous page

Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP144: Turnover

German title	Umsatzerlöse (ohne Mehrwertsteuer und nach Abzug der Erlösschmälerungen)
Notes	Turnover, excluding value-added tax and after deduction of sales rebates, etc.
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP145: Change in the stocks of finished goods and work in progress

German title	Erhöhung oder Verminderung des Bestands an fertigen und unfertigen Erzeugnissen (bei reinen Handelsbetrieben nicht ausfüllen)
Notes	Change in the stocks of finished goods and work in progress, if appropriate, value can be negative (-)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP146: Work performed by the company for its own purposes and capitalised

German title	Andere aktivierte Eigenleistungen
Notes	Work performed by the company for its own purposes and capitalised
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP147: Total output

German title	Gesamtleistung
Notes	Total output, if appropriate, value can be negative (-) $AP147 = AP144 + AP145 + AP146$
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP148: Other operating income

German title	Sonstige betriebliche Erträge
Notes	Other operating income
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP149: Income from the release of reserves subject to future taxation

German title	Erträge aus der Auflösung des Sonderpostens mit Rücklageanteil
Notes	Income from the release of reserves subject to future taxation, of item AP155
Period of availability	1987 until 2015
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP150: Own treasury shares or shares held

German title	Eigene Aktien bzw. Anteile im Bestand
Notes	Own treasury shares or shares held, of item AP79
Period of availability	1998 until 2015
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP151: Charges for raw materials and consumables and for goods purchased

German title	Aufwendungen für Roh-, Hilfs- und Betriebsstoffe und für bezogene Waren (Materialaufwand, Wareneinsatz), einschließlich Nebenkosten und Anschaffungspreisminderungen
Notes	Charges for raw materials and consumables and for goods purchased
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP152: Charges for goods purchased

German title	Aufwendungen für bezogene Leistungen
Notes	Charges for goods purchased
Period of availability	1987 until 2017
Source	Ustan
Type	numeric

Variable AP152 continues on next page

Variable AP152 continued from previous page

Dimensions In thousands. Until 1998 DM, since 1999 EURO

AP153: Gross profit/loss

German title	Rohergebnis
Notes	Gross profit/loss , if appropriate, value can be negative (-) AP153 = AP147 + AP148 - AP151 - AP152
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP154: Staff costs

German title	Personalaufwand
Notes	Staff costs
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP155: Operating income or operating income relating to other periods

German title	Betriebs- und/oder periodenfremde betriebliche Erträge
Notes	Operating income or operating income relating to other periods, of item AP148
Period of availability	1996 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP156: Depreciation of tangible assets, intangible as held as fixed and formation expenses

German title	Abschreibungen auf Sachanlagen und immaterielle Vermögensgegenstände des Anlagevermögens sowie auf aktivierte Aufwendungen für die Inangasetzung und Erweiterung des Geschäftsbetriebes
Notes	Depreciation of tangible assets, intangible as held as fixed and formation expenses
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP157: Extraordinary depreciation and special depreciation

German title	Darunter: ausserplanmässige Abschreibungen und Sonderabschreibungen
Notes	Extraordinary depreciation and special depreciation, of item AP156
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP158: Write-downs of current assets

German title	Abschreibungen auf das Umlaufvermögen, soweit nicht in AP173 enthalten
Notes	Write-downs of current assets, unless included in item AP173
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP159: Operating taxes

German title	Betriebssteuern (ohne Gewerbeertragsteuer)
Notes	Operating taxes, excluding trade earnings tax
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP160: Excise taxes (as far as known)

German title	Verbrauchssteuern (soweit bekannt)
Notes	Excise taxes (as far as known), of item AP159
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP161: Charges for rentals and leases

German title	Miet- und Pacht aufwendungen
Notes	Charges for rentals and leases
Period of availability	1987 until 2012
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP162: Other operating charges

German title	Sonstige betriebliche Aufwendungen
Notes	Other operating charges
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP163: Additions to reserves subject to future taxation

German title	Darunter: Einstellungen in den Sonderposten mit Rücklageanteil
Notes	Additions to reserves subject to future taxation, of item AP164
Period of availability	1987 until 2014
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP164: Operating expenses or operating expenses relating to other periods

German title	Betriebs- und/oder periodenfremde betriebliche Aufwendungen
Notes	Operating expenses or operating expenses relating to other periods, of item AP162
Period of availability	1996 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP165: Operating profit/loss

German title	Betriebsergebnis
Notes	Operating profit/loss, if appropriate, value can be negative (-) AP165 = AP153 - AP154 - AP156 - AP158 - AP159 - AP161 - AP162
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP166: Income from participating interests

German title	Erträge aus Beteiligungen
Notes	Income from participating interests
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP167: Amounts from affiliated companies

German title	Beträge von AP166, welche aus verbundenen Unternehmen stammen
Notes	Amounts from affiliated companies, of item AP166
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP168: Income from profit transfers

German title	Erträge aus Gewinnübernahmen
Notes	Income from profit transfers
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP169: Charges from loss transfers

German title	Aufwendungen aus Verlustübernahmen
Notes	Charges from loss transfers
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP170: Income from participations

German title	Beteiligungsergebnis
Notes	Income from participations, if appropriate, value can be negative (-) AP170 = AP166 + AP168 - AP169
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP171: Interest, discount and similar income

German title	Zins-, Diskont- und ähnliche Erträge (einschließlich Erträge aus Wertpapieren und Ausleihungen des Finanzanlagevermögens)
Notes	Interest, discount and similar income
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP172: Amounts from affiliated companies

German title	Darunter: aus verbundenen Unternehmen
Notes	Amounts from affiliated companies, of item AP171
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP173: Write-downs of financial assets and investments

German title	Abschreibungen auf Finanzanlagen und auf Wertpapiere des Umlaufvermögens
Notes	Write-downs of financial assets and investments held as current assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP174: Interest, discount and similiar charges incl. write-downs of a discount

German title	Zins-, Diskont- und ähnliche Aufwendungen (einschließlich Abschreibungen auf ein Disagio)
Notes	Interest, discount and similiar charges including write-downs of a discount
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP175: Amounts to affiliated companies

German title	Beträge von AP174, welche an verbundene Unternehmen gerichtet sind
Notes	Amounts to affiliated companies, of item AP174
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP176: Non-operating result

German title	Finanzergebnis
Notes	Non-operating result, if appropriate, value can be negative (-) $AP76 = AP171 - AP173 - AP174$
Period of availability	1987 until 2017
Source	Ustan

Variable AP176 continued from previous page

Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP177: Profit/loss on ordinary activities

German title	Ergebnis der gewöhnlichen Geschäftstätigkeit
Notes	Profit/loss on ordinary activities, if appropriate, value can be negative (-) AP177 = AP165 + AP170 + AP176
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP178: Extraordinary income

German title	Außerordentliche Erträge
Notes	Extraordinary income
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP179: Income from other securities and from financial investment assets

German title	Erträge aus anderen Wertpapieren und Ausleihungen des Finanzanlagevermögens
Notes	Income from other securities and from financial investment assets, of item AP171
Period of availability	1998 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP180: Extraordinary charges

German title	Außerordentliche Aufwendungen
Notes	Extraordinary charges
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

Variable AP182 continues on next page

Variable AP182 continued from previous page

AP182: Extraordinary profit/loss

German title	Außerordentliches Ergebnis
Notes	Extraordinary profit/loss, if appropriate, value can be negative (-) AP182 = AP178 - AP180
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP183: Corporate profit/loss before taxes on income

German title	Unternehmensergebnis vor Gewinnsteuern
Notes	Corporate profit/loss before taxes on income, if appropriate, value can be negative (-) AP183 = AP177 + AP182
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP184: Taxes on income and earnings or corporation tax and trade earnings tax

German title	Steuern vom Einkommen und Ertrag
Notes	Taxes on income and earnings or corporation tax and trade earnings tax, if the company has to pay corporate income tax
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP185: Taxes on earnings/trade not liable to earnings tax/less trade taxes (total)

German title	Bei nicht körperschaftsteuerpflichtigen Unternehmen: Steuern vom Ertrag bzw. Gewerbeertragsteuer
Notes	Taxes on earnings/trade not liable to earnings tax/less trade taxes (total), if the company does not have to pay corporate income tax
Period of availability	1987 until 2007
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP186: Business tax (total)

German title	Bei nicht körperschaftsteuerpflichtigen Unternehmen: Gewerbesteuern (insgesamt), wenn die Gewerbeertragsteuer nicht getrennt ausgewiesen wird
Notes	Business tax (total), if the company does not have to pay corporate income tax and if AP185 is not shown separately
Period of availability	1987 until 2015
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP188: Profit and loss transfer (subsidiary)

German title	Verlust- bzw. Gewinnabführung
Notes	Profit and loss transfer (subsidiary), if appropriate, value can be negative (-)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP189: Net income/loss of the financial year

German title	Jahresüberschuss/-fehlbetrag
Notes	Net income/loss of the financial year, if appropriate, value can be negative (-)
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP190: Profit/Loss brought forward from previous year

German title	Gewinnvortrag oder Verlustvortrag aus dem Vorjahr
Notes	Profit/Loss brought forward from previous year, if appropriate, value can be negative (-) $AP189 = AP165 + AP166 + AP168 - AP169 + AP171 - AP173 - AP174 + AP178 - AP180 - AP184 - AP185 - AP186 + AP188$
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP191: Withdrawals from capital reserve

German title	Entnahmen aus der Kapitalrücklage
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Variable AP191 continues on next page

Variable AP191 continued from previous page

Notes	Withdrawals from capital reserve
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP192: Withdrawals from retained profits

German title	Entnahmen aus Gewinnrücklagen
Notes	Withdrawals from retained profits
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP193: Withdrawals from the difference deriving from the consolidation of capital

German title	Entnahmen aus dem Unterschiedsbetrag aus der Kapitalkonsolidierung (bzw. aus dem Konsolidierungsausgleichsposten)
Notes	Withdrawals from the difference deriving from the consolidation of capital
Period of availability	1987 until 2016
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP194: Loss accounted for by other shareholders

German title	Auf andere Gesellschafter entfallender Verlust
Notes	Loss accounted for by other shareholders
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP195: Transfers to retained profits

German title	Einstellungen in Gewinnrücklagen
Notes	Transfers to retained profits
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP196: Additions to the difference deriving from the consolidation of capital

German title	Einstellungen in den Unterschiedsbetrag aus der Kapitalkonsolidierung (bzw. in den Konsolidierungsausgleichsposten)
Notes	Additions to the difference deriving from the consolidation of capital
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP197: Profit due to other shareholders

German title	Anderen Gesellschaftern zustehender Gewinn
Notes	Profit due to other shareholders
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP198: Net income/loss shown in the balance sheet for the financial year

German title	Bilanzgewinn/Bilanzverlust
Notes	Net income/loss shown in the balance sheet for the financial year, if appropriate, value can be negative (-) $AP198 = AP189 + AP190 + AP191 + AP192 + AP193 + AP194 - AP195 - AP196 - AP197$
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP207: Amounts attributable to deliveries and services

German title	Beträge von AP51 bis AP53 welche auf Lieferungen und Leistungen entfallen
Notes	Amounts attributable to deliveries and services, of item AP51 to AP53
Period of availability	1993 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP208: Amounts attributable to deliveries and services

German title	Beträge von AP100 bis AP102 welche auf Lieferungen und Leistungen entfallen
Notes	Amounts attributable to deliveries and services, of item AP100 to AP102
Period of availability	1993 until 2017

Variable AP208 continues on next page

Variable AP208 continued from previous page

Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP235: Economic sector - WZ code 2008

German title	5-stelliger Wirtschaftszweig-Schlüssel (WZ 2008)
Notes	Classification of economic activities, WZ code 2008 (5 digits) - a code list is provided in Appendix A
Period of availability	2008 until 2017
Source	Ustan
Type	string - 5 digits

AP236: Acquisition and production costs of intangible assets

German title	Anschaffungs- und Herstellungskosten der immateriellen Vermögensgegenstände zu Beginn des Geschäftsjahres
Notes	Acquisition and production costs of intangible assets, at onset of fiscal year
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP237: Additions to intangible fixed assets

German title	Zugänge zu den immateriellen Vermögensgegenständen im Geschäftsjahr
Notes	Additions to intangible fixed assets
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP238: Disposals of intangible fixed assets

German title	Abgänge zu den immateriellen Vermögensgegenständen im Geschäftsjahr
Notes	Disposals of intangible fixed assets
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP239: Transfers of intangible fixed assets

German title	Umbuchungen von immateriellen Vermögensgegenständen im Geschäftsjahr
Notes	Transfers of intangible fixed assets
Period of availability	2001 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP240: Write-ups on intangible fixed assets

German title	Zuschreibungen zu den immateriellen Vermögensgegenständen im Geschäftsjahr
Notes	Write-ups on intangible fixed assets
Period of availability	2000 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP241: Write-downs on intangible fixed assets

German title	Abschreibungen auf immaterielle Vermögensgegenstände im Geschäftsjahr
Notes	Write-downs on intangible fixed assets
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP242: Write-downs on intangible fixed assets for all fiscal years

German title	Abschreibungen auf immaterielle Vermögensgegenstände für alle Geschäftsjahre
Notes	Write-downs on intangible fixed assets for all fiscal years
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP243: Residual book value of intangible fixed assets

German title	Restbuchwert der immateriellen Vermögensgegenstände im Geschäftsjahr
Notes	Residual book value of intangible fixed assets
Period of availability	1999 until 2017

Variable AP243 continues on next page

Variable AP243 continued from previous page

Source	Ustan
Type	numeric
Dimensions	In € thousands

AP244: Residual book value of intangible fixed assets in the previous year

German title	Restbuchwert der immateriellen Vermögensgegenstände im Vorjahr
Notes	Residual book value of intangible fixed assets in the previous year
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP245: Transfers of property

German title	Umbuchungen von Sachanlagen im Geschäftsjahr
Notes	Transfers of property
Period of availability	2000 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP246: Residual book value of property for the financial year

German title	Restbuchwert der Sachanlagen im Geschäftsjahr
Notes	Residual book value of property for the financial year
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP247: Residual book value of property in the previous year

German title	Restbuchwert der Sachanlagen im Vorjahr
Notes	Residual book value of property in the previous year
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP250: Progress payments

German title	Abschlagszahlungen
Notes	Progress payments

Variable AP250 continues on next page

Variable AP250 continued from previous page

Period of availability	2014 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP252: Turnover

German title	Umsatz des Geschäftsjahres
Notes	Turnover: transfer from item AP29 or AP144
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP266: Acquisition costs of financial assets

German title	Anschaffungskosten der Finanzanlagen zum Geschäftsjahresbeginn
Notes	Acquisition costs of financial assets at the onset of the fiscal year
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP267: Disposals of financial assets

German title	Abgänge bei Finanzanlagen im Geschäftsjahr
Notes	Disposals of financial assets
Period of availability	1987 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP268: Transfers of financial assets

German title	Umbuchungen von Finanzanlagen im Geschäftsjahr
Notes	Transfers of financial assets
Period of availability	2001 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP269: Write-ups on the financial assets

German title	Zuschreibungen zu den Finanzanlagen im Geschäftsjahr
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Variable AP269 continues on next page

Variable AP269 continued from previous page

Notes	Write-ups on the financial assets
Period of availability	2001 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP270: Write-downs accumulated

German title	Abschreibungen kumuliert auf Finanzanlagen für alle Geschäftsjahre
Notes	Write-downs accumulated on financial assets for all fiscal years
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP271: Residual book value of the financial assets for the financial year

German title	Restbuchwert der Finanzanlagen im Geschäftsjahr
Notes	Residual book value of the financial assets
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP272: Residual book value of the financial assets in the previous year

German title	Restbuchwert der Finanzanlagen im Vorjahr
Notes	Residual book value of the previous year
Period of availability	1999 until 2017
Source	Ustan
Type	numeric
Dimensions	In thousands. Until 1998 DM, since 1999 EURO

AP286: Internally generated industrial rights and similar rights and assets

German title	Selbst geschaffene gewerbliche Schutzrechte und ähnliche Rechte und Werte
Notes	Self-created industrial property rights and similar rights
Period of availability	2008 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP287: Excess of plan assets over post-employment benefit liability

German title	Aktiver Unterschiedsbetrag aus der Vermögensverrechnung
Notes	Asset-side difference resulting from offsetting
Period of availability	2009 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP288: In provisions for pensions absorbed assets

German title	in Rückstellungen für Pensionen und ähnliche Verpflichtungen verrechnete Vermögensgegenstände nach § 246 Abs. 2 Satz 2 HGB
Notes	Assets offset against pension provisions and similar obligations
Period of availability	2009 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP289: Other interest and similar income from discounting

German title	Sonstige Zinsen und ähnliche Erträge aus Abzinsung
Notes	Other interests and similar income from discounting
Period of availability	2007 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP290: Other interest and similar expenses from discounting

German title	Sonstige Zinsen und ähnliche Aufwendungen aus Abzinsung
Notes	Other interests and similar expenses from discounting
Period of availability	2007 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP291: Extraordinary income (BilMoG)

German title	Außerordentliche Erträge aus der Anwendung des EGHGB
Notes	Extraordinary income (EGHGB)
Period of availability	2009 until 2014
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP292: Extraordinary expenses (BilMoG)

German title	Außerordentliche Aufwendungen aus der Anwendung des EGHGB
Notes	Extraordinary expenses (EGHGB)
Period of availability	2009 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP293: Income from changes of deferred taxes

German title	Erträge aus der Veränderung von latenten Steuern
Notes	Income from changes of deferred taxes
Period of availability	2006 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP294: Expenses from changes of deferred taxes

German title	Aufwendungen aus der Veränderung von latenten Steuern
Notes	Expenses from changes of deferred taxes
Period of availability	2007 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

AP295: Research and development expenses

German title	Forschungs- und Entwicklungsaufwendungen
Notes	Research and development expenses
Period of availability	2010 until 2017
Source	Ustan
Type	numeric
Dimensions	In € thousands

A. Appendix A: Variables values

A.1. AP20: Economic sector key (WZ 2003)

Codelist for AP20

WZ 2003	Description
01111	Growing of cereals
01112	Growing of other crops n.e.c.
01121	Growing of vegetables, seasoning herbs and mushrooms
01122	Growing of ornamental plants
01123	Operation of tree nurseries
01124	Production of horticultural seeds and horticultural activities n.e.c.
01131	Growing of fruit
01132	Production of grapes and wine from self-produced grapes
01133	Growing of nuts, beverage and spice crops
01211	Dairy farming
01212	Farming and breeding of cattle, production of beef
01213	Farming of cattle n.e.c.
01221	Farming and breeding of sheep and goats
01222	Farming and breeding of horses, asses, mules and hinnies
01230	Farming of swine
01240	Farming of poultry
01250	Other farming of animals
01301	Mixed farming without specialization
01302	Mixed farming specializing in crop growing
01303	Mixed farming specializing in farming of animals
01411	Agricultural service activities
01412	Laying out, planting and maintenance of gardens, parks and green areas
01413	Laying out, planting and maintenance of graves
01420	Animal husbandry service activities, except veterinary activities
01500	Hunting, trapping and game propagation, including related service activities
02010	Forestry and logging
02020	Forestry and logging related service activities
05011	Fishing in ocean and coastal waters
05012	Fishing in inland waters
05020	Fish farming
10101	Mining of hard coal
10102	Agglomeration of hard coal
10200	Mining and agglomeration of lignite
10300	Extraction and agglomeration of peat
11100	Extraction of crude petroleum and natural gas
11200	Service activities incidental to oil and gas extraction, excluding surveying
12000	Mining of uranium and thorium ores
13100	Mining of iron ores
13200	Mining of non-ferrous metal ores, except uranium and thorium ores

Codelist Codelist for AP20 continues on next page

Codelist Codelist for AP20 continued from previous page

14111	Quarrying of building stone n.e.c.
14112	Quarrying of ornamental stone n.e.c.
14121	Quarrying of limestone, dolomite and chalk
14122	Quarrying of gypsum and anhydrite
14130	Quarrying of slate
14210	Operation of gravel and sand pits
14221	Mining of clays
14222	Mining of kaolin
14301	Mining of natural potassium salts and natural magnesium sulphates
14302	Mining of chemical and fertilizer minerals n.e.c.
14400	Production of salt
14500	Other mining and quarrying n.e.c.
15111	Production and preserving of meat, except rendering of edible fats of animal origin
15112	Rendering and processing of edible fats of animal origin
15120	Production and preserving of poultrymeat
15130	Production of meat and poultrymeat products
15200	Processing and preserving of fish and fish products
15310	Processing and preserving of potatoes
15320	Manufacture of fruit and vegetable juice
15331	Manufacture of preserved fruit and vegetable products
15332	Manufacture of fruit and vegetable products preserved by vinegar or acetic acid
15334	Manufacture of jams and other spreads made of fruit
15335	Manufacture of fruit preparations for the dairy and ice cream industries
15410	Manufacture of crude oils and fats
15420	Manufacture of refined oils and fats
15430	Manufacture of margarine and similar edible fats
15510	Operation of dairies and cheese making
15520	Manufacture of ice cream
15611	Grain milling of wheat, rye and maize/corn; manufacture of cereal breakfast foods and blended flour preparations thereof
15612	Grain milling of oats and barley; rice and vegetable milling; manufacture of cereal
15620	Manufacture of starches and starch products
15710	Manufacture of prepared feeds for farm animals
15720	Manufacture of prepared pet foods
15811	Manufacture of bread and rolls
15812	Manufacture of fresh pastry, cakes, pies, tarts, etc.
15820	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
15830	Manufacture of sugar
15840	Manufacture of cocoa; chocolate and sugar confectionery
15850	Manufacture of macaroni, noodles, couscous and similar farinaceous products
15860	Processing of tea and coffee
15870	Manufacture of condiments and seasonings
15880	Manufacture of homogenized food preparations and dietetic food
15891	Manufacture of yeast and other flour raising agents

Codelist Codelist for AP20 continues on next page

Codelist Codelist for AP20 continued from previous page

15892	Manufacture of other food products n.e.c.
15910	Manufacture of distilled potable alcoholic beverages
15920	Production of ethyl alcohol from fermented materials
15930	Manufacture of wines
15940	Manufacture of cider and other fruit wines
15950	Manufacture of other non-distilled fermented beverages
15960	Manufacture of beer
15970	Manufacture of malt
15980	Production of mineral waters and soft drinks
16001	Manufacture of tobacco products, except manufacture of cigarettes
16002	Manufacture of cigarettes
17110	Preparation and spinning of cotton-type fibres
17120	Preparation and spinning of woollen-type fibres
17130	Preparation and spinning of worsted-type fibres
17140	Preparation and spinning of flax-type fibres
17150	Throwing and preparation of silk, including from noils, and throwing and texturing of synthetic or artificial filament yarns
17160	Manufacture of sewing threads
17170	Preparation and spinning of other textile fibres
17211	Cotton-type weaving, except for furniture, furnishings and curtains
17212	Cotton-type weaving for furniture and furnishing
17213	Cotton-type weaving for curtains
17220	Woollen-type weaving
17230	Worsted-type weaving
17240	Silk-type weaving
17250	Other textile weaving
17300	Finishing of textiles
17401	Manufacture of bed, table, toilet or kitchen linen
17402	Manufacture of blankets, travelling rugs, quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags, etc.; except mattresses
17403	Manufacture of made-up furnishing articles
17404	Manufacture of made-up textile articles n.e.c., except apparel
17510	Manufacture of carpets and rugs
17520	Manufacture of cordage, rope, twine and netting
17530	Manufacture of non-wovens and articles made from non-wovens, except apparel
17541	Ribbon weaving and braiding
17542	Manufacture of other textiles n.e.c.
17601	Manufacture of knitted and crocheted fabrics, except window furnishing type fabrics
17602	Manufacture of net and window furnishing type fabrics
17710	Manufacture of knitted and crocheted hosiery
17720	Manufacture of knitted and crocheted pullovers, cardigans and similar articles
18100	Manufacture of leather clothes
18210	Manufacture of workwear
18221	Manufacture of other outerwear made of woven fabrics for men and boys

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18222	Manufacture of other outerwear made of woven fabrics for women and girls
18223	Manufacture of other outerwear made of knitted and crocheted fabrics
18231	Manufacture of underwear made of woven fabrics, except corsetry
18232	Manufacture of underwear made of knitted and crocheted fabrics, except corsetry
18233	Manufacture of corsetry made of woven, knitted or crocheted fabrics or lace
18241	Manufacture of tracksuits, skisuits, swimwear, etc.
18242	Manufacture of hats, hairnets and other headgear
18243	Manufacture of babies garments and clothing accessories
18244	Manufacture of other knitted or crocheted wearing apparel
18245	Manufacture of clothing accessories n.e.c.
18300	Dressing and dyeing of fur; manufacture of articles of fur
19100	Tanning and dressing of leather
19200	Manufacture of luggage, handbags and the like, saddlery and harness
19301	Manufacture of sports shoes
19302	Manufacture of other shoes
20100	Sawmilling and planing of wood; impregnation of wood
20201	Manufacture of veneer sheets, plywood, laminboard and fibre board
20202	Manufacture of particle board
20301	Manufacture of wooden goods intended to be used primarily in the construction industry
20302	Manufacture of prefabricated buildings, or elements thereof, of wood
20400	Manufacture of wooden containers
20510	Manufacture of other products of wood
20520	Manufacture of articles of cork, straw and plaiting materials
21110	Manufacture of pulp
21120	Manufacture of paper and paperboard
21210	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
21220	Manufacture of household and sanitary goods and of toilet requisites
21230	Manufacture of paper stationery
21240	Manufacture of wallpaper
21250	Manufacture of other articles of paper and paperboard n.e.c.
22111	Publishing of books, except directories
22112	Publishing of directories
22121	Publishing of daily newspapers
22122	Publishing of weekly and Sunday newspapers
22131	Publishing of specialist journals
22132	Publishing of non-specialist journals and periodicals
22133	Publishing of other journals and periodicals
22141	Publishing of sound recordings
22142	Publishing of printed music
22150	Other publishing
22210	Printing of newspapers
22220	Printing n.e.c.
22230	Bookbinding

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22240	Pre-press activities
22250	Ancillary activities related to printing
22310	Reproduction of sound recording
22320	Reproduction of video recording
22330	Reproduction of computer media
23100	Manufacture of coke oven products
23200	Manufacture of refined petroleum products
23300	Processing of nuclear fuel
24110	Manufacture of industrial gases
24120	Manufacture of dyes and pigments
24130	Manufacture of other inorganic basic chemicals
24140	Manufacture of other organic basic chemicals
24150	Manufacture of fertilizers and nitrogen compounds
24160	Manufacture of plastics in primary forms
24170	Manufacture of synthetic rubber in primary forms
24200	Manufacture of pesticides and other agro-chemical products
24300	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
24410	Manufacture of basic pharmaceutical products
24420	Manufacture of pharmaceutical preparations
24510	Manufacture of soap and detergents, cleaning and polishing preparations
24520	Manufacture of perfumes and toilet preparations
24610	Manufacture of explosives
24620	Manufacture of glues and gelatines
24630	Manufacture of essential oils
24640	Manufacture of photographic chemical material
24650	Manufacture of prepared unrecorded media
24660	Manufacture of other chemical products n.e.c.
24700	Manufacture of man-made fibres
25110	Manufacture of rubber tyres and tubes
25120	Retreading and rebuilding of rubber tyres
25130	Manufacture of other rubber products
25210	Manufacture of plastic plates, sheets, tubes and profiles
25220	Manufacture of plastic packing goods
25230	Manufacture of builders' ware of plastic
25241	Manufacture of technical parts and accessories of plastic
25242	Manufacture of finished plastic products
26110	Manufacture of flat glass
26120	Shaping and processing of flat glass
26131	Manufacture of bottles and other containers of glass or crystal
26132	Manufacture of drinking glasses and other domestic glass or crystal articles
26141	Manufacture of reinforcing glass fibres
26142	Manufacture of insulating glass fibres and the like
26150	Manufacture and processing of other glass, including technical glassware
26211	Manufacture of porcelain household and ornamental articles
26212	Manufacture of stoneware household and ornamental articles

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26213	Manufacture of earthenware household and ornamental articles, and of pottery
26220	Manufacture of ceramic sanitary fixtures
26230	Manufacture of ceramic insulators and insulating fittings
26240	Manufacture of other technical ceramic products
26250	Manufacture of other ceramic products
26261	Manufacture of refractory ceramic goods
26262	Manufacture of refractory mortars, concretes, etc.
26300	Manufacture of ceramic tiles and flags
26401	Manufacture of ceramic bricks, roofing tiles, etc. and of flooring blocks in baked clay
26402	Manufacture of chimney-pots, pipes, conduits, etc.
26510	Manufacture of cement
26520	Manufacture of lime
26530	Manufacture of plaster
26611	Manufacture of parts for prefabricated concrete constructions for construction purposes
26612	Manufacture of structural parts and large-size precast elements of concrete and of other concrete products for construction purposes
26613	Manufacture of porous concrete articles for construction purposes
26614	Manufacture of sandlime articles for construction purposes
26620	Manufacture of plaster products for construction purposes
26630	Manufacture of ready-mixed concrete
26640	Manufacture of mortars
26650	Manufacture of fibre cement
26660	Manufacture of other articles of concrete, plaster and cement
26701	Cutting, shaping and finishing of stone for use in cemeteries, as monuments and sculptures, etc.
26702	Cutting, shaping and finishing of natural stone n.e.c.
26813	Manufacture of abrasive diamond or boron nitride products
26814	Manufacture of abrasive products on a soft base
26815	Manufacture of millstones and stones for defibrating
26816	Manufacture of abrasive products (except abrasive diamond products) and polishing stones
26820	Manufacture of other non-metallic mineral products n.e.c.
27100	Manufacture of basic iron and steel and of ferro-alloys
27211	Manufacture of cast iron tubes
27212	Manufacture of cast iron fittings
27221	Manufacture of steel tubes, except precision steel tubes
27222	Manufacture of precision steel tubes
27223	Manufacture of steel tube fittings
27310	Cold drawing
27320	Cold rolling of narrow strip
27330	Cold forming or folding
27340	Wire drawing
27410	Precious metals production

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27421	Production of aluminium
27422	Semi-manufacturing of aluminium
27431	Production of lead, zinc and tin
27432	Semi-manufacturing of lead, zinc and tin
27441	Production of copper
27442	Semi-manufacturing of copper
27451	Production of other non-ferrous metals
27452	Semi-manufacturing of other non-ferrous metals
27511	Casting of iron, except malleable cast iron products
27512	Casting of malleable cast iron products; casting of spheroidal graphite iron castings
27520	Casting of steel
27530	Casting of light metals
27540	Casting of other non-ferrous metals
28111	Manufacture of metal structures and parts of structures, except for underground operations
28112	Manufacture of metal structures and parts of structures for underground operations
28120	Manufacture of builders' carpentry and joinery of metal
28210	Manufacture of tanks, reservoirs and containers of metal
28220	Manufacture of central heating radiators and boilers
28300	Manufacture of steam generators, except central heating hot water boilers
28401	Hammer forging of pieces weighing over 125 kg
28402	Hammer forging of pieces weighing 125 kg or less
28403	Drop forging
28404	Cold extrusion
28407	Powder metallurgy
28408	Pressing, stamping and roll-forming
28510	Treatment and coating of metals
28521	Boring, milling, eroding, planing, lapping, broaching, levelling, sawing, welding, splicing, etc. of metal work pieces
28522	Turning, grinding, sharpening, etc. of metal work pieces
28523	Manufacture of ironwork and wrought ironwork
28610	Manufacture of cutlery
28621	Manufacture of hand tools
28622	Manufacture of saws and of machine-tools for woodworking
28623	Manufacture of tools for construction
28624	Manufacture of interchangeable tools for machine-tools for metalworking
28625	Manufacture of agricultural implements
28626	Manufacture of other tools
28630	Manufacture of locks and hinges
28710	Manufacture of steel drums and similar containers
28720	Manufacture of light metal packaging
28730	Manufacture of wire products
28741	Manufacture of rivets, washers and similar non-threaded products; manufacture of screw machine products
28742	Manufacture of chain, except power transmission chain

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28743	Manufacture of springs
28751	Manufacture of non-electrical metal household articles
28752	Manufacture of safes, strong-boxes, armoured doors, etc.
28753	Manufacture of other fabricated metal products n.e.c.
29110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
29120	Manufacture of pumps and compressors
29130	Manufacture of taps and valves
29140	Manufacture of bearings, gears, gearing and driving elements
29210	Manufacture of furnaces and furnace burners
29220	Manufacture of lifting and handling equipment
29230	Manufacture of non-domestic cooling and ventilation equipment
29240	Manufacture of other general purpose machinery n.e.c.
29311	Manufacture of tractors used in agriculture and forestry, excluding repair
29312	Maintenance and repair of tractors used in agriculture and forestry
29321	Manufacture of other agricultural and forestry machinery, except repair
29322	Maintenance and repair of other agricultural and forestry machinery
29400	Manufacture of machine tools
29410	Manufacture of portable hand held power tools
29420	Manufacture of other metalworking machine tools
29431	Manufacture of machine tools for working stone, concrete and other mineral substances
29432	Manufacture of machine tools for working other hard material
29433	Manufacture of holders and other accessories for machine tools
29434	Manufacture of electric soldering, brazing and welding tools
29435	Manufacture of other machine tools n.e.c.
29510	Manufacture of machinery for metallurgy
29521	Manufacture of machinery for mining and quarrying
29522	Manufacture of machinery for construction
29530	Manufacture of machinery for food, beverage and tobacco processing
29540	Manufacture of machinery for textile, apparel and leather production
29550	Manufacture of machinery for paper and paperboard production
29561	Manufacture of printing and bookbinding machines
29563	Manufacture of machinery for working rubber or plastics
29564	Manufacture of other special purpose machinery n.e.c.
29600	Manufacture of weapons and ammunition
29710	Manufacture of electric domestic appliances
29720	Manufacture of non-electric domestic appliances
30010	Manufacture of office machinery
30020	Manufacture of computers and other information processing equipment
31100	Manufacture of electric motors, generators and transformers
31200	Manufacture of electricity distribution and control apparatus
31300	Manufacture of insulated wire and cable
31400	Manufacture of accumulators, primary cells and primary batteries
31500	Manufacture of lighting equipment and electric lamps
31610	Manufacture of electrical equipment for engines and vehicles n.e.c.

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31620	Manufacture of other electrical equipment n.e.c.
32100	Manufacture of electronic valves and tubes and other electronic components
32200	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
32300	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
33101	Manufacture of electric medical instruments and equipment
33102	Manufacture of technical medical equipment
33103	Manufacture of orthopaedic appliances
33104	Dental laboratories
33201	Manufacture of electric instruments and appliances for measuring, checking, testing, navigating and other purposes
33202	Manufacture of optical and precision instruments and appliances for measuring, checking, testing, navigating and other purposes
33203	Manufacture of mechanical testing machines
33300	Manufacture of industrial process control equipment
33401	Manufacture of spectacle lenses, contact lenses, spectacle frames and frames fitted with lenses, whether or not the lenses are optically worked
33402	Manufacture of optical instruments and of optical elements mounted or not
33403	Manufacture of photographic and cinematographic equipment
33500	Manufacture of watches and clocks
34101	Manufacture of passenger cars and their engines
34102	Manufacture of commercial vehicles and their engines
34200	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
34300	Manufacture of parts and accessories for motor vehicles and their engines
35110	Building and repairing of ships
35120	Building and repairing of pleasure and sporting boats
35206	Manufacture of rail vehicles
35207	Manufacture of railway infrastructure
35300	Manufacture of aircraft and spacecraft
35411	Manufacture of motorcycles, except parts thereof
35412	Manufacture of parts and accessories for motorcycles
35421	Manufacture of bicycles, except parts thereof
35422	Manufacture of parts and accessories for bicycles
35430	Manufacture of invalid carriages
35500	Manufacture of other transport equipment n.e.c.
36111	Manufacture of armchairs, sofas and couches
36112	Manufacture of other chairs and seats
36121	Manufacture of office furniture
36122	Manufacture of shop furniture and other special furniture
36130	Manufacture of other kitchen furniture
36141	Manufacture of dining and living room furniture
36142	Manufacture of bedroom furniture
36143	Manufacture of furniture n.e.c.

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36150	Manufacture of mattresses
36210	Striking of coins
36221	Working of precious and semi-precious stones and pearls
36222	Manufacture of jewellery of precious metal or of base metals clad with precious metals
36223	Manufacture of silversmiths' or goldsmiths' articles, except dinnerware and cutlery
36224	Manufacture of dinnerware and cutlery of precious metals or of base metals clad with precious metals
36225	Manufacture of precious metal products for technical purposes
36300	Manufacture of musical instruments
36400	Manufacture of sports goods
36500	Manufacture of games and toys
36610	Manufacture of imitation jewellery
36620	Manufacture of brooms and brushes
36631	Manufacture of linoleum and hard non-plastic surface floor coverings
36632	Manufacture of buttons, press-studs, slide fasteners, button blanks, button moulds and other parts of buttons
36633	Manufacture of other chemical products n.e.c.
36634	Manufacture of baby carriages and parts thereof
36635	Manufacture of pens and pencils of all kinds, pencil leads and stamps
36636	Manufacture of carvings from animal, plant or mineral materials; taxidermy activities
36637	Manufacture of Christmas decorations
36638	Manufacture of other products n.e.c.
37101	Recycling of iron or steel waste and scrap
37102	Recycling of non-ferrous metal waste and scrap
37201	Recycling of textile waste and scrap
37202	Recycling of pulp, paper or paperboard waste and scrap
37203	Recycling of glass waste and scrap
37204	Recycling of plastic waste and scrap
37205	Recycling of other waste and scrap
40100	Production and distribution of electricity
40111	Production of electricity without distribution
40112	Production of thermal power incl. purchases from other suppliers for distribution
40113	Production of electricity from renewables and other sources incl. purchases from other suppliers for distribution
40114	Production of thermal power excl. purchases from other suppliers for distribution
40115	Production of electricity from renewables and other sources excl. purchases from other suppliers for distribution
40120	Transmission of electricity
40130	Distribution and trade of electricity
40211	Manufacture of gas without distribution
40212	Manufacture of gas incl purchases from other suppliers for distribution
40213	Manufacture of gas excl purchases from other suppliers for distribution
40220	Distribution and trade of gaseous fuels through mains

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40301	Production of steam and hot water by heating and power stations incl. purchases from other suppliers for distribution
40302	Production of steam and hot water by distance heating stations incl. purchases from other suppliers for distribution
40303	Production of steam and hot water by heating and power stations excl. purchases from other suppliers for distribution
40304	Production of steam and hot water by distance heating stations excl. purchases from other suppliers for distribution
40305	Distribution of steam and hot water without production
41001	Collection and purification of water incl. purchases from other suppliers for distribution
41002	Collection and purification of water excl. purchases from other suppliers for distribution
41003	Distribution of water without collection and purification
45110	Demolition and wrecking of buildings, earth moving
45111	Demolition and wrecking of buildings and other structures
45112	Earth moving
45114	Development and preparation of mineral properties; back-filling of disused sites
45120	Test drilling and boring
45210	General construction of buildings and civil engineering works
45211	Building of complete constructions or parts thereof; civil engineering, without specialization
45212	Building of complete constructions or parts thereof (excl. prefabricated constructions)
45213	Erection of complete prefabricated constructions of concrete from self-manufactured parts
45214	Erection of complete prefabricated constructions of concrete from purchased parts
45215	Erection of complete prefabricated constructions of wood or plastics from purchased parts
45216	Construction of bridges, tunnels, etc.
45217	Construction of pipelines, installation of communication and power lines and ancillary urban works in civil engineering
45221	Erection of roofs, roof covering and related plumbing work
45222	Waterproofing
45223	Erection of frames and constructional timber works
45231	Construction of motorways, streets, roads, airfield runways and sport facilities
45232	Construction of railways
45240	Construction of water projects
45251	Water well drilling and construction
45252	Shaft construction
45253	Erection of chimneys and industrial ovens
45254	Scaffolds and work platforms erecting and dismantling
45255	Drying of buildings
45256	Other construction work involving special trades n.e.c.
45310	Installation of electrical wiring and fittings

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45320	Insulation work activities
45330	Plumbing
45340	Other building installation
45410	Plastering
45420	Joinery installation
45431	Laying of parquet and other wood floor coverings
45432	Laying of wall or floor tiles
45433	Floor screed works
45434	Other floor laying and pasting
45435	Wall papering
45436	Equipping of rooms without specialization
45441	Painting and lacquering
45442	Glazing
45451	Cleaning of building exteriors
45453	Other building completion and finishing work n.e.c.
45500	Renting of construction or demolition equipment with operator
45501	Renting of concrete pumps with operator
45502	Renting of other construction or demolition equipment with operator
50100	Sale of motor vehicles
50101	Agents involved in the sale of motor vehicles
50102	Wholesale of motor vehicles
50103	Retail sale of motor vehicles
50203	Spraying and painting of motor vehicles
50204	Washing, polishing, etc. of motor vehicles
50205	Maintenance and repair of motor vehicles (excl. spraying, painting and washing of motor vehicles)
50301	Agents involved in the sale of motor vehicle parts and accessories
50302	Wholesale of motor vehicle parts and accessories
50303	Retail sale of motor vehicle parts and accessories
50401	Agents involved in the sale of motorcycles and related parts and accessories
50402	Wholesale of motorcycles and related parts and accessories
50403	Retail sale of motorcycles and related parts and accessories
50404	Maintenance and repair of motorcycles
50501	Retail sale of automotive fuel in the name of a chain (filling stations acting as agencies)
50502	Retail sale of private-brand automotive fuel (private-brand filling stations)
51110	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods
51112	Agents involved in the sale of flowers and plants
51114	Agents involved in the sale of live animals
51115	Agents involved in the sale of textile raw materials and semi-finished goods, hides, skins and leather
51116	Agents involved in the sale of grain, seeds, animal feeds and unmanufactured tobacco
51121	Agents involved in the sale of solid, liquid and gaseous fuels and related products

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- 51123 Agents involved in the sale of industrial chemicals, unmanufactured drugs, rubber, plastics and fertilizers
- 51124 Agents involved in the sale of ores, iron, steel and non-ferrous metals
- 51125 Agents involved in the sale of ferrous and non-ferrous semi-finished metal products
- 51131 Agents involved in the sale of wood in the rough, products of primary processing of wood, and wooden construction elements
- 51132 Agents involved in the sale of building materials, construction elements of steel and minerals and of flat glass
- 51133 Agents involved in the sale of paint and varnish
- 51134 Agents involved in the sale of industrial chemicals
- 51141 Agents involved in the sale of machinery and industrial equipment (excl. agricultural and office machinery)
- 51142 Agents involved in the sale of water and air transport equipment
- 51144 Agents involved in the sale of radio and television goods and accessories
- 51145 Agents involved in the sale of tools
- 51146 Agents involved in the sale of office machinery and software
- 51147 Agents involved in the sale of agricultural machinery and equipment
- 51148 Agents involved in the sale of plumbing and heating equipment and supplies, air conditioning
- 51149 Agents involved in the sale of electrical and electronic products n.e.c.
- 51151 Agents involved in the sale of furniture and antiques
- 51152 Agents involved in the sale of china, glassware, products of wood n.e.c., cork goods and wickerwork goods
- 51153 Agents involved in the sale of electrical household appliances
- 51154 Agents involved in the sale of hardware, ironmongery and plastics products n.e.c.
- 51155 Agents involved in the sale of cleaning materials
- 51161 Agents involved in the sale of fabrics for clothing and linen
- 51162 Agents involved in the sale of household textiles, household furnishing articles of textile materials and floor coverings
- 51167 Agents involved in the sale of clothing
- 51168 Agents involved in the sale of clothing accessories
- 51169 Agents involved in the sale of shoes, bags and articles of leather
- 51171 Non-specialized agents involved in the sale of food, beverages and tobacco
- 51172 Agents involved in the sale of fruit and vegetables
- 51173 Agents involved in the sale of sugar, chocolate and sugar confectionery
- 51174 Agents involved in the sale of dairy produce, eggs, edible oils and fats, meat and meat products
- 51175 Agents involved in the sale of coffee, tea, cocoa and spices
- 51176 Agents involved in the sale of wine, sparkling wine and spirits
- 51177 Agents involved in the sale of other beverages
- 51178 Agents involved in the sale of frozen food
- 51179 Agents involved in the sale of other food and tobacco
- 51181 Agents involved in the sale of precision, photographic and optical equipment
- 51182 Agents involved in the sale of watches, clocks, precious metal products and jewellery

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51183	Agents involved in the sale of games, toys and musical instruments
51184	Agents involved in the sale of bicycles, their parts and accessories, sports and camping goods (excl. camping furniture)
51185	Agents involved in the sale of pharmaceutical, medical and orthopaedic goods, laboratory equipment, physicians' and dental material and equipment, dentists' instruments, material and equipment for hospitals and for nursing care provided to old people
51186	Agents involved in the sale of perfume and cosmetics
51187	Agents involved in the sale of paper and paperboard, stationery, gifts and giveaways, packing goods and wallpaper
51188	Agents involved in the sale of books, magazines and newspapers, scores and other printed material
51189	Agents involved in the sale of waste and scrap
51190	Agents involved in the sale of a variety of goods
51210	Wholesale of grain, seeds and animal feeds
51220	Wholesale of flowers and plants
51230	Wholesale of live animals
51240	Wholesale of hides, skins and leather
51250	Wholesale of unmanufactured tobacco
51310	Wholesale of fruit and vegetables
51320	Wholesale of meat and meat products
51330	Wholesale of dairy produce, eggs and edible oils and fats
51341	Non-specialized wholesale of beverages
51342	Wholesale of wine, sparkling wine and spirits
51345	Wholesale of other beverages
51350	Wholesale of tobacco products
51361	Wholesale of sugar
51362	Wholesale of chocolate and sugar confectionery
51363	Wholesale of bread and fresh pastry products
51371	Wholesale of coffee, tea and cocoa
51372	Wholesale of spices
51381	Wholesale of fish, crustaceans and molluscs
51382	Wholesale of flour and cereals products
51383	Wholesale of other food n.e.c.
51391	Non-specialized wholesale of frozen food
51392	Non-specialized wholesale of other food, beverages and tobacco
51410	Wholesale of textiles
51411	Wholesale of fabrics for clothing and linen
51412	Wholesale of household textiles and household furnishing articles of textile materials
51423	Wholesale of footwear
51424	Wholesale of outerwear and clothing accessories
51425	Wholesale of underwear, pullovers and the like
51431	Non-specialized wholesale of electrical household appliances and radio and television goods

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51432	Wholesale of electrical household appliances
51433	Wholesale of radio and television goods and accessories
51434	Wholesale of electrical accessories and installation equipment
51441	Wholesale of household articles of metal
51442	Wholesale of china and glassware
51443	Wholesale of wallpaper
51444	Wholesale of detergents and cleaning materials
51450	Wholesale of perfume and cosmetics
51461	Wholesale of pharmaceutical goods
51462	Wholesale of medical and orthopaedic goods and laboratory equipment
51463	Wholesale of dental material and equipment
51471	Wholesale of non-electrical household appliances
51472	Wholesale of games, toys and musical instruments
51473	Wholesale of bicycles, their parts and accessories, sports and camping goods (excl. camping furniture)
51474	Wholesale of watches, clocks, precious metal products and jewellery
51475	Wholesale of leather goods, gifts and giveaways
51476	Wholesale of furniture, antiques and floor coverings
51477	Wholesale of precision, photographic and optical equipment
51478	Wholesale of paper and paperboard, stationery, books, newspapers, journals and periodicals
51510	Wholesale of solid, liquid and gaseous fuels and related products
51512	Wholesale of solid fuels
51513	Wholesale of liquid and gaseous fuels and related products
51521	Wholesale of ores
51522	Wholesale of iron, steel and ferrous semi-finished metal products
51523	Wholesale of non-ferrous metals and non-ferrous semi-finished metal products
51531	Non-specialized wholesale of wood, construction materials and sanitary equipment
51532	Wholesale of wood in the rough and sawn timber
51533	Wholesale of other products of primary processing of wood and wooden construction elements
51534	Wholesale of construction materials and mineral construction elements
51535	Wholesale of flat glass
51536	Wholesale of paint and varnish
51537	Wholesale of sanitary equipment
51542	Wholesale of tools, metal locks, screws, nails etc.
51543	Wholesale of plumbing and heating equipment and supplies
51544	Wholesale of metal and plastics goods for construction purposes
51551	Non-specialized wholesale of chemical products
51552	Wholesale of industrial chemicals and crude drugs
51553	Wholesale of crude oils and fats for technical purposes, rubber
51554	Wholesale of industrial chemicals
51555	Wholesale of fertilizers
51560	Wholesale of other intermediate products
51571	Non-specialized wholesale of waste and scrap

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51572	Wholesale of metal waste and scrap
51573	Wholesale of other waste and scrap
51810	Wholesale of machine tools
51811	Wholesale of machine tools (excl. wood working machines)
51812	Wholesale of wood working machines
51820	Wholesale of mining, construction and civil engineering machinery
51830	Wholesale of machinery for the textile industry and of sewing and knitting machines
51840	Wholesale of computers, computer peripheral equipment and software
51851	Wholesale of other office machinery
51852	Wholesale of office furniture
51860	Wholesale of other electronic parts and equipment
51871	Wholesale of industrial trucks and vehicles n.e.c.
51872	Wholesale of other machinery (excl. agricultural machinery)
51873	Wholesale of other equipment and supplies for machinery and technical articles
51880	Wholesale of agricultural machinery and accessories and implements, including tractors
51901	Non-specialized wholesale of raw materials and semi-finished goods
51902	Non-specialized wholesale of raw materials and semi-finished goods
51903	Non-specialized wholesale of finished goods
52111	Retail sale in non-specialized stores of food, beverages or tobacco
52112	Other retail sale in non-specialized stores with food, beverages or tobacco predominating
52121	Retail sale in non-specialized stores (excluding food)
52122	Retail sale in non-specialized stores with non-food predominating
52210	Retail sale of fruit and vegetables
52220	Retail sale of meat and meat products
52230	Retail sale of fish, crustaceans and molluscs
52241	Retail sale of bread, cakes and flour confectionery
52242	Retail sale of sugar confectionery
52251	Retail sale of wine, sparkling wine and spirits
52252	Other retail sale of alcoholic and other beverages
52260	Retail sale of tobacco products
52271	Retail sale of health food
52275	Other retail sale of food, beverages and tobacco in specialized stores (excl. health food)
52310	Dispensing chemists
52320	Retail sale of medical and orthopaedic goods
52331	Retail sale of cosmetic and toilet articles (excluding drugstores)
52332	Retail sale in drugstores
52410	Retail sale of textiles
52411	Retail sale of household textiles
52412	Retail sale of haberdashery, basic materials for tailoring, needlework, knitting, crocheting and fabrics for clothing and linen
52421	Retail sale of clothing in non-specialized stores
52422	Retail sale of men's wear and clothing accessories

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52423	Retail sale of ladies' wear and clothing accessories
52424	Retail sale of children's and babies' clothes and clothing accessories
52425	Retail sale of articles of fur
52431	Retail sale of footwear
52432	Retail sale of leather goods
52441	Retail sale of furniture
52442	Retail sale of lighting equipment
52443	Retail sale of household articles
52444	Retail sale of china and glassware
52446	Retail sale of wood, cork goods and wickerwork goods
52447	Retail sale of household furnishing articles of textile materials
52451	Retail sale of electrical household appliances and electrical products n.e.c.
52452	Retail sale of radio and television goods and accessories
52453	Retail sale of musical instruments and scores
52461	Retail sale of hardware, ironmongery and plastic products n.e.c.
52462	Retail sale of paint and varnish
52463	Retail sale of do-it-yourself material and equipment
52471	Retail sale of stationery, school and office supplies
52472	Retail sale of books and technical journals
52473	Retail sale of magazines and newspapers
52481	Retail sale of wallpaper and floor coverings
52482	Retail sale of art, pictures, craftwork, stamps, coins and gifts
52485	Retail sale of watches, clocks, precious metal products and jewellery
52486	Retail sale of games and toys
52491	Retail sale of flowers, plants and seeds
52492	Retail sale of live animals, animal food etc.
52493	Activities of opticians
52494	Retail sale of photographic, optical and precision equipment (excl. activities of opticians)
52495	Retail sale of computers, parts thereof, computer peripheral equipment and software
52496	Retail sale of telecommunication terminals and mobile telephones
52497	Retail sale of bicycles, their parts and accessories
52498	Retail sale of sports and camping goods (excl. camping furniture)
52499	Other retail sale in specialized stores n.e.c.
52501	Retail sale of antiques and antique rugs
52502	Retail sale in second-hand bookstores
52503	Retail sale of other second-hand goods in stores
52611	Retail sale via non-specialized mail order houses
52612	Retail sale via mail order houses of textiles, clothing, footwear and leather goods
52613	Other retail sale via specialized mail order houses
52621	Retail sale of food and beverages via stalls and markets
52622	Other retail sale via stalls and markets
52631	Retail sale of fuels from stock
52634	Other non-store retail sales n.e.c.

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52710	Repair of boots, shoes and other articles of leather
52721	Repair of electrical household goods (excl. radio and television goods)
52722	Repair of radio and television goods
52730	Repair of watches, clocks and jewellery
52741	Repair of bicycles
52742	Other repair n.e.c.
55100	Hotels
55101	Hotels (excl. hotels providing bed and breakfast only)
55102	Hotels providing bed and breakfast only
55103	Inns
55104	Guest houses
55210	Youth hostels and mountain refuges
55220	Camping sites, including caravan sites
55231	Recreation and holiday homes
55232	Holiday centres
55233	Chalets and holiday flats
55234	Private accommodation
55236	Boarding houses
55237	Other provision of lodgings n.e.c.
55301	Restaurants with service
55302	Self-service restaurants
55303	Cafés
55304	Ice-cream parlors
55305	Snack bars
55401	Public houses
55403	Discotheques and bars with dancing
55405	Bars
55406	Bars with entertainment
55407	Other bars
55510	Canteens
55520	Catering
60100	Transport via railways
60211	Scheduled urban or suburban passenger transport by motor bus
60212	Scheduled long-distance passenger transport by motor bus
60213	Passenger transport by high-speed city railways or tramways
60214	Operation of funicular railways and aerial cable-ways
60220	Taxi operation
60231	Non-scheduled passenger transport by motor bus
60232	Land passenger transport n.e.c.
60245	Commercial freight haulage subject to permit
60246	Road haulage not subject to permit or optional
60300	Transport via pipelines
61100	Sea and coastal water transport
61201	Inland water passenger transport
61202	Inland water freight transport by shipping companies

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61203	Inland water freight transport by independent barge owners
61204	Operation of river and canal ferries, transport inside harbours
62100	Scheduled air transport
62200	Non-scheduled air transport
62300	Space transport
63110	Cargo handling
63121	Storage and warehousing (excl. refrigerated warehouses)
63122	Operation of refrigerated warehouses
63211	Operation of car parks and garages
63212	Supporting land transport activities, n.e.c.
63221	Other supporting inland water transport activities
63222	Operation of sea harbour facilities
63223	Ligherage and salvage activities
63224	Pilotage and lighthouse activities
63231	Operation of terminal facilities, airport, ground service, air-traffic control activities
63232	Operation of airfields
63233	Supporting air transport activities n.e.c.
63301	Activities of travel agencies
63302	Activities of tour operators; tourist assistance activities n.e.c.
63401	Freight forwarding
63402	Organization of group consignments by sea
63404	Logistics services n.e.c.
63405	Activities of other transport agencies n.e.c.
64110	National post activities
64121	Letter mail services
64122	Newspaper services
64123	Parcel services
64125	Express services
64126	Courier services
64127	Other courier activities
64301	Fixed network telecommunication services
64302	Mobile radio telephone services
64303	Satellite communication services
64304	Other telecommunication services
65110	Central banking
65121	Activities of commercial banks including branches of foreign banks
65122	Activities of regional giro institutions
65123	Activities of savings banks
65124	Activities of regional institutions of credit cooperatives
65125	Activities of credit cooperatives
65126	Activities of mortgage banks
65127	Activities of credit institutions with special functions
65129	Activities of building and loan associations
65210	Financial leasing
65220	Other credit granting

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65231	Activities of financial investment management companies
65232	Pawnbroking
65233	Other financial intermediation n.e.c.
66011	Life insurance (excl. reinsurance)
66012	Reinsurance of life insurance
66020	Pension funding
66031	Health insurance
66032	Indemnity and accident insurance
66033	Non-life reinsurance
67110	Administration of financial markets
67120	Security broking and fund management
67130	Activities auxiliary to financial intermediation n.e.c.
67201	Activities of insurance agents
67202	Activities of insurance brokers
67203	Other activities auxiliary to insurance and pension funding
70110	Development and selling of real estate
70111	Development of land not built-on
70112	Activities of real estate developing companies dealing with non-residential buildings
70113	Activities of real estate developing companies dealing with residential buildings
70121	Buying and selling of own land and non-residential buildings
70122	Buying and selling of own residential buildings and dwellings
70201	Letting of own land and non-residential buildings
70202	Letting of own residential buildings and dwellings
70310	Real estate agencies
70320	Management of real estate on a fee or contract basis
71100	Renting of automobiles
71210	Renting of other land transport equipment
71220	Renting of water transport equipment
71230	Renting of air transport equipment
71310	Renting of agricultural machinery and equipment
71320	Renting of construction and civil engineering machinery and equipment
71330	Renting of office machinery and equipment, including computers
71340	Renting of other machinery and equipment n.e.c.
71401	Renting of linens and work uniforms
71402	Renting of sports equipment and bicycles
71403	Activities of public libraries and magazine subscription services
71404	Activities of video libraries
71405	Renting of other personal and household goods n.e.c.
72100	Hardware consultancy
72210	Publishing of software
72221	Software consultancy
72222	Web-page design and programming
72223	Other software development
72301	Data entry services
72303	Supply services for user systems

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72305	Other data processing
72400	Database activities
72500	Maintenance and repair of office, accounting and computing machinery
72601	Information broker activities
72602	Other computer related activities n.e.c.
73101	Research and experimental development on natural sciences and mathematics
73102	Research and experimental development on engineering
73103	Research and experimental development on agriculture, forestry and nutrition sciences
73104	Research and experimental development on medical sciences
73105	Research and experimental development in the environment sector
73201	Research and experimental development on social sciences
73202	Research and experimental development on humanities
74110	Legal activities
74111	Activities of law offices with notaries public
74112	Activities of law offices without notaries public
74113	Activities of notaries public
74114	Activities of patent lawyers' offices
74115	Other legal activities
74121	Activities of qualified auditors, auditing firms
74122	Activities of certified accountants, firms of licensed public accountants
74123	Activities of tax consultants, tax consulting companies
74124	Activities of agents in tax matters
74125	Book-keeping activities (excluding data processing)
74131	Market research
74132	Public opinion polling
74141	Business and management consultancy activities
74142	Public relations and communication consultancy activities
74151	Management activities of holding companies mainly active in production industries
74152	Management activities of other holding companies (excluding closed-end real estate funds)
74153	Management activities of closed-end real estate funds with non-residential buildings
74154	Management activities of closed-end real estate funds with residential buildings
74155	Management activities of unlimited partners
74156	Administration and management of companies and local units
74201	Consulting architectural activities in building construction and interior design
74202	Consulting architectural activities in town, city and regional planning
74203	Consulting architectural activities in landscape architecture
74204	Engineering activities for projects involving civil, hydraulic and traffic engineering
74205	Engineering activities for projects in specific technical fields
74206	Machinery and industrial plan design
74207	Advisory service activities of construction experts
74208	Technical and economic consultancy
74209	Surveying activities
74301	Engineering control and analysis

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74302	Physical testing and analysis
74303	Chemical testing and analysis
74304	Operation of monitoring systems and stations
74401	Activities of advertising consultants, window-dressing
74402	Dissemination of advertising media and activities of advertising agencies
74501	Labour recruitment
74502	Provision of personnel
74601	Investigation activities
74602	Security activities
74701	Cleaning of buildings, rooms and equipment
74702	Chimney-sweeping
74703	Cleaning of means of transport
74704	Disinfecting and pest control
74811	Activities of the photographic industry
74812	Activities of photographic laboratories
74820	Packaging activities
74851	Freelance interpreters
74852	Translation bureaus
74853	Secretarial activities and typing, copy shops
74860	Call centre activities
74871	Activities of fair, exhibition and commodity market organizers
74872	Services of consultants n.e.c.
74873	Activities of self-employed auctioneers
74874	Fashion design related to textiles, jewellery, furniture and the like
74875	Credit rating in connection with an individual's or firm's creditworthiness or business practices
74876	Debt collecting
74877	Other asset consulting
74878	Further business activities n.e.c.
75110	General (overall) public service activities
75122	Regulation of the activities of agencies that provide education and cultural services
75123	Regulation of the activities of agencies that provide other social services, excluding social security
75124	Regulation of the activities of agencies that provide health care
75125	Regulation of the activities of agencies that provide sports programmes
75130	Regulation of and contribution to more efficient operation of business
75140	Supporting service activities for the government as a whole
75210	Foreign affairs
75220	Defence activities
75230	Justice and judicial activities
75240	Public security, law and order activities
75250	Fire service activities
75301	Operation of statutory pension insurance (excluding miners' pension insurance and farmers' old age pension scheme)
75302	Operation of miners' pension insurance

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75303	Operation of farmers' old age pension scheme
75304	Operation of supplementary pension funds for government employees
75305	Operation of statutory health insurance (excluding miners' health insurance)
75306	Operation of miners' health insurance
75307	Operation of statutory accident insurance
75308	Promotion of employment
75309	Other compulsory social security activities
80100	Primary education
80101	Kindergarten education
80102	Education at after-school care centres
80104	Pre-school classes, school-kindergartens
80105	Primary schools
80210	General secondary education
80211	Schools offering general education, secondary level stage I
80212	Schools offering general education, secondary level stage II
80220	Technical and vocational secondary education
80305	Universities
80306	Specialized colleges of higher education
80307	Colleges of public administration
80308	Vocational academies, specialized academies, schools for nurses, midwives etc.
80411	Activities of driving schools for road motor vehicles
80412	Activities of schools for aircraft pilots and motorboat captains, sailing schools, and the like
80421	General and political adult education
80422	Professional training for adults
80423	Activities of self-employed teachers
80424	Education n.e.c.
85111	Hospital activities (excluding university hospitals, preventive care and rehabilitation centres)
85112	Activities of university hospitals
85113	Activities of preventive care and rehabilitation centres
85121	Medical practice activities of general practitioners
85122	Medical practice activities of specialists (excluding general practitioners)
85130	Dental practice activities
85141	Activities of psychological psychotherapists
85142	Activities of midwives and man midwives, physiotherapists and other paramedical practitioners in the field of massage, hydrotherapy, etc.
85143	Activities of non-medical practitioners
85144	Other human health activities outside hospitals
85145	Ambulance transport of patients and rescue services
85146	Activities of other health care institutions
85201	Veterinary practice activities
85202	Other independent veterinary activities
85203	Activities of veterinary institutions
85311	Residential homes for young people

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85312	Operation of educational institutions
85313	Operation of residential homes for the elderly
85314	Operation of old people's homes
85315	Operation of nursing homes for the elderly
85316	Operation of residential homes for pregnant women and single mothers/fathers with children
85317	Operation of institutions for the integration of handicapped persons providing nursing care
85318	Operation of residential homes for handicapped persons
85319	Other social work activities with accommodation
85321	Operation of day-care centres (excluding crèches, kindergartens, after-school care centres and youth centres)
85322	Operation of crèches and childminding activities outside the home n.e.c.
85323	Operation of youth centres
85324	Activities of institutions providing educational guidance and counselling for young people and families
85325	Activities of other social advice centres
85326	Provision of domestic social services
85327	Activities of private welfare organizations and youth services
85328	Activities of relief funds
85329	Other social work activities without accommodation n.e.c.
90011	Sewage treatment plants
90012	Collecting mains
90021	Collection, transportation and temporary storage of waste
90022	Thermal treatment and disposal of waste
90023	Refuse dumps
90024	Biological treatment and disposal of waste
90025	Other treatment and disposal of waste
90030	Sanitation, remediation and similar activities
91110	Activities of business and employers' organizations
91111	Activities of business organizations (excluding public business organizations)
91112	Activities of public business organizations
91113	Activities of employers' organizations
91121	Activities of professional organizations (excluding public professional organizations)
91122	Activities of public professional organizations
91200	Activities of trade unions
91311	Activities of churches and church-related religious organizations
91312	Activities of other religious and ideological organizations
91320	Activities of political organizations
91331	Activities of organizations in the field of education, science, research and culture
91332	Activities of health organizations
91333	Activities of youth organizations
91334	Activities of consumer associations
91335	Activities of local authority central and regional associations
91336	Activities of associations formed by social security institutions

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91337	Activities of other membership organizations n.e.c.
92111	Production of motion pictures for direct projection in theatres
92112	Production of motion pictures for broadcasting on television
92113	Production of films for industry, business and advertising
92114	Other film production
92115	Technical activities related with film production
92116	Activities of sound-recording studios
92121	Motion picture distribution
92122	Video distribution and sale
92123	Motion picture sale
92130	Motion picture projection
92201	Activities of radio and television companies
92202	Production of radio and television programmes
92311	Activities of theatre ensembles
92312	Activities of ballet companies, orchestras, bands and choirs
92313	Activities of own-account artists
92314	Activities of own-account restorers
92315	Activities of own-account composers, arranging of music
92316	Activities of own-account writers
92317	Activities of own-account stage, motion picture, radio and television artists
92318	Activities of own-account performers
92321	Organization of theatre performances and concerts
92322	Operation of opera houses, theatre and concert halls and similar facilities
92323	Operation of variety theatres and cabarets
92325	Technical activities in support of cultural and entertaining services
92330	Fair and amusement park activities
92341	Activities of dancing schools
92342	Other entertainment activities n.e.c.
92401	News agency activities (excl. Activities of own-account journalists and press photographers)
92402	Activities of own-account journalists and press photographers
92510	Library and archives activities
92521	Museums activities and organization of art exhibitions
92522	Preservation of historical sites and buildings
92531	Operation of botanical and zoological gardens
92532	Operation of nature reserves and wildlife preservation
92533	Nature conservation
92610	Operation of sports arenas and stadiums
92621	Activities of sports associations and clubs
92622	Activities of professional sports teams and racing stables
92623	Activities of individual own-account sportsmen, sportswomen and coaches
92624	Activities of sports promoters and other professional organizers of sporting events
92625	Activities of sport and game schools and own-account teachers and instructors
92711	Operation of gambling dens and slot machines
92712	Operation of casinos and gambling clubs

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92713	Betting, pools and lottery activities
92721	Activities of parks and other green space
92722	Other recreational activities n.e.c.
93011	Washing of textile and fur products
93012	Operation of laundry collection and delivery points
93013	Dry cleaning and dyeing of clothes
93014	Operation of collection and delivery points for dry cleaning and dyeing of clothes
93015	Pressing of clothes and textiles
93024	Beauty treatment
93025	Hairdressing
93031	Activities of morticians
93032	Operation of cemeteries and crematoriums
93041	Operation of baths and saunas (excluding medicinal baths)
93042	Operation of solariums and massage salons (excluding therapeutic massage), fitness centres and the like
93051	Services of marriage bureaux
93052	Other personal service activities
93053	Other service activities n.e.c.
95002	Private households employing domestic personnel for childcare
95003	Private households employing domestic personnel for other purposes
99001	Diplomatic and consular missions of foreign states
99002	Foreign armed forces stationed in the country
99003	Authority-type international and supranational organizations

A.2. AP39: Economic sector key

Codelist for AP39

AP39	AP20	Description
0111	01111 - 01500	Agriculture and hunting
0201	02010 - 02020	Forestry
0501	05011 - 05020	Fishing, fish farming and related service activities
1010	10101 - 10300	Mining of coal and lignite, extraction of peat
1110	11100 - 11200	Extraction of crude petroleum and natural gas, service activities incidental to oil and gas extraction, excluding surveying
1200	12000	Mining of uranium and thorium ores
1310	13100 - 13200	Mining of metal ores
1411	14111 - 14500	Other mining and quarrying
1511	15111 - 15200	Production and preserving of meat, meat products, fish and fish products
1531	1531 - 15335	Processing and preserving of fruit and vegetables
1541	15410	Manufacture of crude oils and fats
1542	15420 - 15430	Manufacture of refined oils and fats, margarine and similar edible fats
1551	15510 - 15520	Manufacture of dairy products
1561	15611 - 15710	Manufacture of grain mill products, starches, starch products and prepared feeds for farm animals
1572	15720	Manufacture of prepared pet foods
1581	15811 - 15892	Manufacture of other food products
1591	15910	Manufacture of distilled potable alcoholic beverages
1592	15920	Production of ethyl alcohol from fermented materials
1593	15930 - 15960	Manufacture of wine, cider, other fruit wines, non-distilled fermented beverages and beer
1597	15970	Manufacture of malt
1598	15980	Production of mineral water and soft drinks
1600	16001 - 16002	Manufacture of tobacco products
1711	17110 - 17300	Preparation and spinning of textile fibres, textile weaving and finishing of textiles
1740	17101 - 17510	Manufacture of made-up textile articles (except apparel), carpets and rugs

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1752	17520 - 17602	Manufacture of cordage, rope, twine, netting, net and window furnishing type fabrics
1771	17710 - 17720	Manufacture of knitted and crocheted articles
1810	18100 - 18300	Manufacture of wearing apparel, dressing and dyeing of fur
1910	19100	Tanning and dressing of leather
1920	19200	Manufacture of luggage, handbags and the like, saddlery and harness
1930	19301 - 19302	Manufacture of footwear
2010	20100 - 20400	Sawmilling and planing of wood, impregnation of wood, manufacture of veneer sheets, plywood, laminboard, particle board, fibre board and other panels and boards, builders' carpentry and joinery and wooden containers
2051	20510 - 20520	Manufacture of other products of wood, articles of cork, straw and plaiting material
2111	21110 - 21250	Manufacture of pulp, paper and paperboard, corrugated paper and paperboard and of containers of paper and paperboard
2122	21220	Manufacture of household and sanitary goods and toilet requisites
2123	21230 - 21250	Manufacture of paper stationery, wallpaper and other articles of paper and paperboard
2211	22111 - 22150	Publishing
2221	22210 - 22250	Printing and service activities related to printing
2231	22310 - 22330	Reproduction of recorded media
2310	23100	Manufacture of coke oven products
2320	23200	Manufacture of refined petroleum products
2330	23300	Processing of nuclear fuel
2411	24110 - 24170	Manufacture of basic chemicals
2420	24200	Manufacture of pesticides and other agrochemical products
2430	24300	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
2441	24410	Manufacture of basic pharmaceutical products
2442	24420	Manufacture of pharmaceutical preparations

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2451	24510 - 24520	Manufacture of soap, cleaning and polishing preparations, perfumes and toilet preparations
2461	24610 - 24640	Manufacture of explosives, glues and gelatines, essential oils and photographic chemical material
2465	24650	manufacture of prepared unrecorded media
2466	24660	Manufacture of other chemical products
2470	24700	Manufacture of man-made fibres
2511	25110 - 25130	Manufacture of rubber products
2521	25210 - 25242	Manufacture of plastic products
2611	26110 - 26150	Manufacture of glass and glass products
2621	26211 - 26213	Manufacture of ceramic household and ornamental articles
2622	26220 - 26402	Manufacture of ceramic sanitary fixtures, ceramic insulators and insulating fittings, other technical ceramic products, other ceramic products, refractory ceramic goods, ceramic tiles and flags and bricks, tiles and construction products, in bakes clay
2651	26510 - 26530	Manufacture of cement
2661	26611 - 26660	Manufacture of articles of concrete, plaster and cement
2670	26701 - 26702	Cutting, shaping and finishing of ornamental and building stone
2681	26813 - 26820	Manufacture of other non-metallic mineral products
2710	27100 - 27223	Manufacture of basic iron and steel and ferryl-alloys and tubes
2730	27310 - 27340	Other first processing of iron and steel
2741	27410 - 27452	Manufacture of basic precious and non-ferrous metals
2751	27511 - 27540	Casting of metals
2811	28111 - 28120	Manufacture of structural metal products
2821	28210 - 28300	Manufacture of tanks, reservoirs and containers of metal, central heating radiators and boilers
2840	28401 - 28523	Forging, pressing, stamping and roll forming of metal, powder metallurgy, treatment and coating of metals, general mechanical engineering
2861	28610	Manufacture of cutlery
2862	28621 - 28626	Manufacture of tools
2863	28630	Manufacture of locks and hinges

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2871	28710	Manufacture of steel drums and similar containers
2872	28720 - 28753	Manufacture of light metal packaging, wire products, fasteners, screw machine products, chain and springs and other fabricated metal products
2911	29110 - 29140	Manufacture of machinery for the production and use of mechanical power (except aircraft), vehicle and cycle engine
2921	29210 - 29240	Manufacture of other general purpose machinery
2931	29311 - 29322	Manufacture of agricultural and forestry machinery
2940	29410 - 29435	Manufacture of machine tools
2951	29510 - 29435	manufacture of other special purpose machinery
2960	29600	Manufacture of weapons and ammunition
2971	29710 - 29720	Manufacture of domestic appliances
3001	30010	manufacture of office machinery
3002	30020	Manufacture of computers and other information processing equipment
3110	31100	Manufacture of electric motors, generators and transformers
3120	31200 - 31620	Manufacture of electricity distribution and control apparatus, insulated wire and cable, accumulators, primary cells and primary batteries, lighting equipment and electric lamps and electrical equipment (n.e.c.)
3210	32100	Manufacture of electronic valves and tubes and other electronic components
3220	32200	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
3230	32300	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
3310	33101 - 33300	Manufacturing of medical and surgical equipment and orthopaedic appliances, instruments and appliances for measuring, checking, testing, navigating and other purposes and industrial process control equipment
3340	33401 - 33403	Manufacture of optical instruments and photographic equipment

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3350	33500	Manufacture of watches and clocks
3410	34101 - 34102	Manufacture of motor vehicles
3420	34200	Manufacture of bodies (coachwork) for motor vehicles, trailers and semi-trailers
3430	34300	Manufacture of parts and accessories for motor vehicles and their engines
3511	35110	Building and repairing of ships and boats
3512	35120	Building and repairing of pleasure and sporting boats
3520	35203 - 35207	Manufacture of railway and tramway locomotives and rolling stock
3530	35300	Manufacture of aircraft and spacecraft
3541	35411 - 35430	Manufacture of motorcycles and bicycles
3550	35500	Manufacture of other transport equipment n.e.c.
3611	36111 - 36112	Manufacture of chairs and seats
3612	36121 - 36122	Manufacture of other office and shop furniture
3613	36130 - 36150	Manufacture of other kitchen furniture, other furniture and mattresses
3621	36210 - 36225	Manufacture of jewellery and related articles
3630	36300	Manufacture of musical instruments
3640	36400 - 36500	Manufacture of sports goods
3661	36610 - 36638	Miscellaneous manufacturing n.e.c.
3710	37101 - 37205	Recycling
4010	40111 - 40305	Production and distribution of electricity
4100	41001 - 41003	Collection, purification and distribution of water
4511	45111 - 45120	Site preparation
4521	45211 - 45256	Building of complete constructions or parts thereof, civil engineering
4531	45310 - 45340	Building installation
4541	45410 - 45453	Building completion
4550	45501 - 45502	Renting of construction or demolition equipment with operator
5010	50101 - 50303	Sales of motor vehicles, motor vehicle parts and accessories maintenance and repair of motor vehicles
5040	50401 - 50404	Sale, maintenance and repair of motorcycles and related parts and accessories
5050	50501 - 50502	Retail and sale of automotive fuel
5111	51112 - 51190	Wholesale on a fee or contract basis
5121	51210 - 51250	Wholesale of agricultural raw materials and live animals

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5131	51310 - 51392	Wholesale of food, beverages and tobacco
5141	51411 - 51478	Wholesale of household goods
5151	51512 - 51583	Wholesale of non-agricultural intermediate products, waste and scrap
5181	51811 - 51880	Wholesale of machinery, equipment and supplies
5190	51901 - 51903	Other wholesale
5211	52111 - 52122	Retail sale in non-specialized stores
5221	52210 - 52275	retail sale of food, beverages and tobacco in specialized stores
5231	52411 - 52634	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
5241	52710 - 52742	Other retail sale of new goods in specialized stores, second-hand goods in stores and retail sale not in stores
5271	52710 - 52742	Repair of boots, shoes and other articles of leather
5510	55101 - 55520	Hotels and restaurants
6010	60100	Transport via railway
6021	60211 - 60246	Other land transport
6030	60300	Transport via pipelines
6110	61100 - 61204	Water transport
6210	62100 - 62300	Air transport
6311	63110 - 63233	Cargo handling and storage and other supporting transport activities
6330	63301 - 63302	Activities of travel agencies and tour operators, tourist assistance activities n.e.c.
6340	63401 - 63405	Activities of other transport agencies
6411	64110 - 64304	Post and telecommunications
6521	65210	Financial leasing
6523	65231 - 65233	Other financial intermediation n.e.c.
6711	67110 - 67130	Activities auxiliary to financial intermediation (except insurance and pension funding)
6720	67201 - 67203	Activities auxiliary to insurance and pension funding
7011	70111 - 70320	Real estate activities
7110	71100 - 71405	Renting machinery and equipment without operator and of personal and household goods
7210	72100 - 72602	Computer and related activities
7310	73101 - 73202	Research and development

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7411	74111 - 74142	Legal activities, accounting, book-keeping and auditing activities, tax consultancy, market research and public opinion pooling, business and management consultancy activities
	74201 - 74878	Architectural and engineering activities and related technical consultancy, technical testing and analysis, advertising, labor recruitment and provision of personnel, investigating and security activities, industrial cleaning and miscellaneous business activities n.e.c.
7415	74151 - 74156	
8010	80101 - 85329	Education, health and social work
9000	90011 - 90030	Sewage and refuse disposal, sanitation and similar activities
9111	91111 - 93053	Activities of membership organizations n.e.c.

A.3. AP235: Economic sector key (WZ 2008)

Codelist for AP235

WZ 2008	Description
01110	Growing of cereals (except rice), leguminous crops and oil seeds
01120	Growing of rice
01130	Growing of vegetables and melons, roots and tubers
01131	Growing of vegetables and melons
01132	Growing of potatoes and other roots and tubers
01140	Growing of sugar cane
01150	Growing of tobacco
01160	Growing of fibre crops
01190	Growing of other non-perennial crops
01191	Growing of ornamental plants for cutting
01192	Growing of flower seeds
01199	Growing of other non-perennial crops n.e.c.
01200	Growing of perennial crops
01210	Growing of grapes
01220	Growing of tropical and subtropical fruits
01230	Growing of citrus fruits
01240	Growing of pome fruits and stone fruits
01250	Growing of other tree and bush fruits and nuts
01251	Growing of strawberries
01259	Growing of other tree and bush fruits (except strawberries) and nuts
01260	Growing of oleaginous fruits
01270	Growing of beverage crops
01280	Growing of spices, aromatic, drug and pharmaceutical crops
01290	Growing of other perennial crops
01300	Plant propagation
01301	Growing of indoor and outdoor plants
01302	Operation of tree nurseries
01400	Animal production
01410	Raising of dairy cattle
01420	Raising of other cattle and buffaloes
01430	Raising of horses and other equines
01440	Raising of camels and camelids
01450	Raising of sheep and goats
01460	Raising of swine/pigs
01470	Raising of poultry
01471	Raising of layers to produce eggs for consumption
01472	Operation of poultry hatcheries
01479	Raising of other productive poultry
01490	Raising of other animals
01500	Mixed farming
01600	Support activities to agriculture and post-harvest crop activities

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01610	Support activities for crop production
01620	Support activities for animal production
01630	Post-harvest crop activities
01640	Seed processing for propagation
01700	Hunting, trapping and related service activities
02100	Silviculture and other forestry activities
02200	Logging
02300	Gathering of wild growing non-wood products
02400	Support services to forestry
02400	Support services to forestry
03110	Marine fishing
03120	Freshwater fishing
03200	Aquaculture
03210	Marine aquaculture
03220	Freshwater aquaculture
05100	Mining of hard coal
05200	Mining of lignite
06100	Extraction of crude petroleum
06200	Extraction of natural gas
07100	Mining of iron ores
07200	Mining of non-ferrous metal ores
07210	Mining of uranium and thorium ores
07290	Mining of other non-ferrous metal ores
08110	Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate
08120	Operation of gravel and sand pits; mining of clays and kaolin
08900	Mining and quarrying n.e.c.
08910	Mining of chemical and fertiliser minerals
08920	Extraction of peat
08930	Extraction of salt
08990	Other mining and quarrying n.e.c.
09100	Support activities for petroleum and natural gas extraction
09900	Support activities for other mining and quarrying
10110	Processing and preserving of meat
10120	Processing and preserving of poultry meat
10130	Production of meat and poultry meat products
10200	Processing and preserving of fish, crustaceans and molluscs
10300	Processing and preserving of fruit and vegetables
10310	Processing and preserving of potatoes
10320	Manufacture of fruit and vegetable juice
10390	Other processing and preserving of fruit and vegetables
10400	Manufacture of vegetable and animal oils and fats
10410	Manufacture of oils and fats
10420	Manufacture of margarine and similar edible fats
10500	Manufacture of dairy products
10510	Operation of dairies and cheese making

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10520	Manufacture of ice cream
10600	Manufacture of grain mill products, starches and starch products
10610	Manufacture of grain mill products
10620	Manufacture of starches and starch products
10700	Manufacture of bakery and farinaceous products
10710	Manufacture of bread; manufacture of fresh pastry goods and cakes
10720	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
10730	Manufacture of macaroni, noodles, couscous and similar farinaceous products
10800	Manufacture of other food products
10810	Manufacture of sugar
10820	Manufacture of cocoa, chocolate and sugar confectionery
10830	Processing of tea and coffee
10840	Manufacture of condiments and seasonings
10850	Manufacture of prepared meals and dishes
10860	Manufacture of homogenised food preparations and dietetic food
10890	Manufacture of other food products n.e.c.
10900	Manufacture of prepared animal feeds
10910	Manufacture of prepared feeds for farm animals
10920	Manufacture of prepared pet foods
11010	Distilling, rectifying and blending of spirits
11020	Manufacture of wine from grape
11030	Manufacture of cider and other fruit wines
11040	Manufacture of other non-distilled fermented beverages
11050	Manufacture of beer
11060	Manufacture of malt
11070	Manufacture of soft drinks; production of mineral waters and other bottled waters
12000	Manufacture of tobacco products
13100	Preparation and spinning of textile fibres
13200	Weaving of textiles
13300	Finishing of textiles
13900	Manufacture of other textiles
13910	Manufacture of knitted and crocheted fabrics
13920	Manufacture of made-up textile articles, except apparel
13930	Manufacture of carpets and rugs
13940	Manufacture of cordage, rope, twine and netting
13950	Manufacture of non-wovens and articles made from non-wovens, except apparel
13960	Manufacture of other technical and industrial textiles
13990	Manufacture of other textiles n.e.c.
14110	Manufacture of leather clothes
14120	Manufacture of workwear
14130	Manufacture of other outerwear
14131	Manufacture of other outerwear made of woven fabrics for men and boys
14132	Manufacture of other outerwear made of woven fabrics for women and girls
14133	Manufacture of other outerwear made of knitted and crocheted fabrics

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14140	Manufacture of underwear
14141	Manufacture of underwear made of woven fabrics, except corsetry
14142	Manufacture of underwear made of knitted and crocheted fabrics, except corsetry
14143	Manufacture of corsetry made of woven, knitted or crocheted fabrics or lace
14190	Manufacture of other wearing apparel and accessories
14200	Manufacture of articles of fur
14300	Manufacture of knitted and crocheted apparel
14310	Manufacture of knitted and crocheted hosiery
14390	Manufacture of other knitted and crocheted apparel
15110	Tanning and dressing of leather; dressing and dyeing of fur
15120	Manufacture of luggage, handbags and the like, saddlery and harness
15200	Manufacture of footwear
16100	Sawmilling and planing of wood
16200	Manufacture of products of wood, cork, straw and plaiting materials
16210	Manufacture of veneer sheets and wood-based panels
16220	Manufacture of assembled parquet floors
16230	Manufacture of other builders' carpentry and joinery
16240	Manufacture of wooden containers
16290	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
17110	Manufacture of pulp
17120	Manufacture of paper and paperboard
17200	Manufacture of articles of paper and paperboard
17210	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
17220	Manufacture of household and sanitary goods and of toilet requisites
17230	Manufacture of paper stationery
17240	Manufacture of wallpaper
17290	Manufacture of other articles of paper and paperboard
18110	Printing of newspapers
18120	Other printing
18130	Pre-press and pre-media services
18140	Binding and related services
18200	Reproduction of recorded media
19100	Manufacture of coke oven products
19200	Manufacture of refined petroleum products
20110	Manufacture of industrial gases
20120	Manufacture of dyes and pigments
20130	Manufacture of other inorganic basic chemicals
20140	Manufacture of other organic basic chemicals
20150	Manufacture of fertilisers and nitrogen compounds
20160	Manufacture of plastics in primary forms
20170	Manufacture of synthetic rubber in primary forms
20200	Manufacture of pesticides and other agrochemical products
20300	Manufacture of paints, varnishes and similar coatings, printing ink and mastics

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20410	Manufacture of soap and detergents, cleaning and polishing preparations
20420	Manufacture of perfumes and toilet preparations
20510	Manufacture of explosives
20520	Manufacture of glues
20530	Manufacture of essential oils
20590	Manufacture of other chemical products n.e.c.
20600	Manufacture of man-made fibres
21100	Manufacture of basic pharmaceutical products
21200	Manufacture of pharmaceutical preparations
22110	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
22190	Manufacture of other rubber products
22210	Manufacture of plastic plates, sheets, tubes and profiles
22220	Manufacture of plastic packing goods
22230	Manufacture of builders' ware of plastic
22290	Manufacture of other plastic products
23110	Manufacture of flat glass
23120	Shaping and processing of flat glass
23130	Manufacture of hollow glass
23140	Manufacture of glass fibres
23190	Manufacture and processing of other glass, including technical glassware
23200	Manufacture of refractory products
23310	Manufacture of ceramic tiles and flags
23320	Manufacture of bricks, tiles and construction products, in baked clay
23410	Manufacture of ceramic household and ornamental articles
23420	Manufacture of ceramic sanitary fixtures
23430	Manufacture of ceramic insulators and insulating fittings
23440	Manufacture of other technical ceramic products
23490	Manufacture of other ceramic products
23510	Manufacture of cement
23520	Manufacture of lime and plaster
23610	Manufacture of concrete products for construction purposes
23620	Manufacture of plaster products for construction purposes
23630	Manufacture of ready-mixed concrete
23640	Manufacture of mortars
23650	Manufacture of fibre cement
23690	Manufacture of other articles of concrete, plaster and cement
23700	Cutting, shaping and finishing of stone
23910	Production of abrasive products
23990	Manufacture of other non-metallic mineral products n.e.c.
24100	Manufacture of basic iron and steel and of ferro-alloys
24201	Manufacture of steel tubes, except precision steel tubes
24202	Manufacture of precision steel tubes
24203	Manufacture of steel tube fittings
24310	Cold drawing of bars
24320	Cold rolling of narrow strip

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24330	Cold forming or folding
24340	Cold drawing of wire
24410	Precious metals production
24420	Aluminium production
24430	Lead, zinc and tin production
24440	Copper production
24450	Other non-ferrous metal production
24460	Processing of nuclear fuel
24510	Casting of iron
24520	Casting of steel
24530	Casting of light metals
24540	Casting of other non-ferrous metals
25110	Manufacture of metal structures and parts of structures
25120	Manufacture of doors and windows of metal
25210	Manufacture of central heating radiators and boilers
25290	Manufacture of other tanks, reservoirs and containers of metal
25300	Manufacture of steam generators, except central heating hot water boilers
25400	Manufacture of weapons and ammunition
25501	Hammer forging
25502	Drop forging
25503	Cold extrusion
25504	Pressing, stamping and roll-forming
25505	Powder metallurgy
25610	Treatment and coating of metals
25620	Machining
25710	Manufacture of cutlery
25720	Manufacture of locks and hinges
25731	Manufacture of hand tools
25732	Manufacture of saws and of machine-tools for woodworking
25733	Manufacture of interchangeable tools for metalworking n.e.c.
25734	Manufacture of agricultural implements
25735	Manufacture of other tools
25910	Manufacture of steel drums and similar containers
25920	Manufacture of light metal packaging
25930	Manufacture of wire products, chain and springs
25940	Manufacture of fasteners and screw machine products
25991	Manufacture of non-electrical metal household articles
25992	Manufacture of safes, strong-boxes, armoured doors, etc.
25993	Manufacture of fabricated metal products n.e.c.
26111	Manufacture of solar cells and solar modules
26119	Manufacture of other electronic components
26120	Manufacture of loaded electronic boards
26200	Manufacture of computers and peripheral equipment
26300	Manufacture of communication equipment
26400	Manufacture of consumer electronics

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26511	Manufacture of electric instruments and appliances for measuring, testing and navigation
26512	Manufacture of non-electric instruments and appliances for measuring, testing and navigation
26513	Manufacture of testing machines
26520	Manufacture of watches and clocks
26600	Manufacture of irradiation, electromedical and electrotherapeutic equipment
26700	Manufacture of optical instruments and photographic equipment
26800	Manufacture of magnetic and optical media
27110	Manufacture of electric motors, generators and transformers
27120	Manufacture of electricity distribution and control apparatus
27200	Manufacture of batteries and accumulators
27310	Manufacture of fibre optic cables
27320	Manufacture of other electronic and electric wires and cables
27330	Manufacture of wiring devices
27400	Manufacture of electric lighting equipment
27510	Manufacture of electric domestic appliances
27520	Manufacture of non-electric domestic appliances
27900	Manufacture of other electrical equipment
28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
28120	Manufacture of fluid power equipment
28130	Manufacture of other pumps and compressors
28140	Manufacture of other taps and valves
28150	Manufacture of bearings, gears, gearing and driving elements
28211	Manufacture of solar heat collectors
28219	Manufacture of other ovens, furnaces and furnace burners
28220	Manufacture of lifting and handling equipment
28230	Manufacture of office machinery and equipment (except computers and peripheral equipment)
28240	Manufacture of power-driven hand tools
28250	Manufacture of non-domestic cooling and ventilation equipment
28290	Manufacture of other general-purpose machinery n.e.c.
28300	Manufacture of agricultural and forestry machinery
28410	Manufacture of metal forming machinery
28491	Manufacture of machine tools for working stone, concrete and other mineral substances
28492	Manufacture of machine tools for working other hard materials
28493	Manufacture of holders and other accessories for machine tools
28499	Manufacture of other machine tools n.e.c.
28910	Manufacture of machinery for metallurgy
28921	Manufacture of machinery for mining and quarrying
28922	Manufacture of machinery for construction
28930	Manufacture of machinery for food, beverage and tobacco processing
28940	Manufacture of machinery for textile, apparel and leather production
28950	Manufacture of machinery for paper and paperboard production

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28960	Manufacture of plastics and rubber machinery
28990	Manufacture of other special-purpose machinery n.e.c.
29101	Manufacture of passenger cars and their engines
29102	Manufacture of commercial vehicles and their engines
29200	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
29310	Manufacture of electrical and electronic equipment for motor vehicles
29320	Manufacture of other parts and accessories for motor vehicles
30110	Building of ships and floating structures
30120	Building of pleasure and sporting boats
30201	Manufacture of locomotives and other rail vehicles
30202	Manufacture of railway infrastructure
30300	Manufacture of air and spacecraft and related machinery
30400	Manufacture of military fighting vehicles
30910	Manufacture of motorcycles
30920	Manufacture of bicycles and invalid carriages
30990	Manufacture of other transport equipment n.e.c.
31011	Manufacture of office furniture
31012	Manufacture of shop furniture and other special furniture
31020	Manufacture of kitchen furniture
31030	Manufacture of mattresses
31091	Manufacture of armchairs, sofas and couches
31099	Manufacture of other furniture n.e.c.
32110	Striking of coins
32120	Manufacture of jewellery and related articles
32130	Manufacture of imitation jewellery and related articles
32200	Manufacture of musical instruments
32300	Manufacture of sports goods
32400	Manufacture of games and toys
32501	Manufacture of medico-technical instruments and supplies n.e.c.
32502	Manufacture of orthopaedic appliances
32503	Dental laboratories
32910	Manufacture of brooms and brushes
32990	Other manufacturing n.e.c.
33110	Repair of fabricated metal products
33120	Repair of machinery
33130	Repair of electronic and optical equipment
33140	Repair of electrical equipment
33150	Repair and maintenance of ships and boats
33160	Repair and maintenance of aircraft and spacecraft
33170	Repair and maintenance of other transport equipment
33190	Repair of other equipment
33200	Installation of industrial machinery and equipment
35111	Production of electricity without distribution
35112	Production of electricity incl. purchases from other suppliers for distribution

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35113	Production of electricity excl. purchases from other suppliers for distribution
35120	Transmission of electricity
35130	Distribution of electricity
35140	Trade of electricity
35211	Manufacture of gas without distribution
35212	Manufacture of gas incl. purchases from other suppliers for distribution
35213	Manufacture of gas excl. purchases from other suppliers for distribution
35220	Distribution of gaseous fuels through mains
35230	Trade of gas through mains
35300	Steam and air conditioning supply
36001	Collection and purification of water incl. purchases from other suppliers for distribution
36002	Collection and purification of water excl. purchases from other suppliers for distribution
36003	Distribution of water without collection and purification
37001	Operation of sewer systems
37002	Operation of sewage treatment facilities
38110	Collection of non-hazardous waste
38120	Collection of hazardous waste
38210	Treatment and disposal of non-hazardous waste
38220	Treatment and disposal of hazardous waste
38310	Dismantling of wrecks
38320	Recovery of sorted materials
39000	Remediation activities and other waste management services
41101	Development of land not built-on
41102	Development of building projects for non-residential buildings
41103	Development of building projects for residential buildings
41201	Construction of residential and non-residential buildings (except prefabricated constructions)
41202	Assembly and erection of prefabricated constructions
42110	Construction of roads and motorways
42120	Construction of railways and underground railways
42130	Construction of bridges and tunnels
42210	Construction of utility projects for fluids
42220	Construction of utility projects for electricity and telecommunications
42910	Construction of water projects
42990	Construction of other civil engineering projects n.e.c.
43110	Demolition
43120	Site preparation
43130	Test drilling and boring
43210	Electrical installation
43220	Plumbing, heat and air-conditioning installation
43291	Insulation work activities
43299	Other construction installation n.e.c.
43310	Plastering

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43320	Joinery installation
43330	Floor and wall covering
43341	Painting and lacquering
43342	Glazing
43390	Other building completion and finishing
43911	Erection of roofs, roof covering and related plumbing work
43912	Erection of frames and constructional timber works
43991	Scaffolds and work platforms erecting and dismantling
43992	Erection of chimneys and industrial ovens
43999	Construction activities n.e.c.
45110	Sale of cars and light motor vehicles
45190	Sale of other motor vehicles
45201	Spraying and painting of motor vehicles
45202	Washing, polishing, etc. of motor vehicles
45203	Maintenance and repair of motor vehicles with a weight not exceeding 3.5 tons (excl. spraying, painting and washing of motor vehicles)
45204	Maintenance and repair of motor vehicles with a weight exceeding 3.5 tons (excl. spraying, painting and washing of motor vehicles)
45310	Wholesale trade of motor vehicle parts and accessories
45320	Retail trade of motor vehicle parts and accessories
45400	Sale, maintenance and repair of motorcycles and related parts and accessories
46110	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods
46120	Agents involved in the sale of fuels, ores, metals and industrial chemicals
46131	Agents involved in the sale of wood in the rough, products of primary processing of wood, and wooden construction elements
46132	Agents involved in the sale of building materials, paints and varnishes
46141	Agents involved in the sale of machinery (except agricultural and office machinery) and industrial equipment n.e.c.
46142	Agents involved in the sale of ships and aircraft
46143	Agents involved in the sale of audio and video equipment
46144	Agents involved in the sale of tools
46145	Agents involved in the sale of office machinery, computers, peripheral equipment and software
46146	Agents involved in the sale of agricultural machinery and equipment
46147	Agents involved in the sale of plumbing and heating equipment and supplies, air conditioning
46149	Agents involved in the sale of electrical and electronic products n.e.c.
46151	Agents involved in the sale of furniture and antiques
46152	Agents involved in the sale of china, glassware, products of wood n.e.c. and wickerwork goods
46153	Agents involved in the sale of electrical household appliances
46154	Agents involved in the sale of hardware, ironmongery and plastic products n.e.c.
46155	Agents involved in the sale of cleaning materials
46161	Agents involved in the sale of fabrics for clothing and linen

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46162	Agents involved in the sale of household textiles, household furnishing articles of textile materials and floor coverings
46163	Agents involved in the sale of clothing
46164	Agents involved in the sale of clothing accessories
46165	Agents involved in the sale of footwear, leather goods and luggage
46171	Agents involved in the sale of sugar, chocolate and sugar confectionery
46172	Agents involved in the sale of wine, sparkling wine and spirits
46179	Agents involved in the sale of other food, beverages and tobacco
46181	Agents involved in the sale of precision, photographic and optical equipment
46182	Agents involved in the sale of watches, clocks, precious metal products and jewellery
46183	Agents involved in the sale of games, toys and musical instruments
46184	Agents involved in the sale of pharmaceutical, medical and orthopaedic goods, laboratory equipment, physicians' and dental material and equipment, dentists' instruments, material and equipment for hospitals and for nursing care provided to old people
46185	Agents involved in the sale of perfume and cosmetics
46186	Agents involved in the sale of paper and paperboard, stationery, gifts and giveaways, packing goods and wallpaper
46187	Agents involved in the sale of books, newspapers, journals, periodicals, scores and other printed material
46189	Agents specialised in the sale of other particular products n.e.c.
46190	Agents involved in the sale of a variety of goods
46210	Wholesale of grain, unmanufactured tobacco, seeds and animal feeds
46220	Wholesale of flowers and plants
46230	Wholesale of live animals
46240	Wholesale of hides, skins and leather
46310	Wholesale of fruit and vegetables
46320	Wholesale of meat and meat products
46330	Wholesale of dairy products, eggs and edible oils and fats
46340	Wholesale of beverages
46350	Wholesale of tobacco products
46360	Wholesale of sugar and chocolate and sugar confectionery
46370	Wholesale of coffee, tea, cocoa and spices
46381	Wholesale of fish, crustaceans and molluscs
46382	Wholesale of flour and cereals products
46389	Wholesale of food n.e.c.
46391	Non-specialised wholesale of frozen food
46399	Non-specialised wholesale of other food, beverages and tobacco
46410	Wholesale of textiles
46421	Wholesale of clothing
46422	Wholesale of footwear
46431	Wholesale of photographic and optical equipment
46432	Wholesale of electrical household appliances
46433	Wholesale of audio and video equipment

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46441	Wholesale of china and glassware
46442	Wholesale of detergents and cleaning materials
46450	Wholesale of perfume and cosmetics
46461	Wholesale of pharmaceutical goods
46462	Wholesale of medical and orthopaedic goods, dental and laboratory material and equipment
46470	Wholesale of furniture, carpets and lighting equipment
46480	Wholesale of watches and jewellery
46491	Wholesale of games, toys and musical instruments
46492	Wholesale of bicycles, their parts and accessories, sports and camping goods (excl. camping furniture)
46493	Wholesale of leather goods, luggage, gifts and giveaways
46494	Wholesale of paper and paperboard, stationery, books, newspapers, journals and periodicals
46495	Wholesale of non-electrical household appliances, household articles of metal and other household goods n.e.c.
46510	Wholesale of computers, computer peripheral equipment and software
46520	Wholesale of electronic and telecommunications equipment and parts
46610	Wholesale of agricultural machinery, equipment and supplies
46620	Wholesale of machine tools
46630	Wholesale of mining, construction and civil engineering machinery
46640	Wholesale of machinery for the textile industry and of sewing and knitting machines
46650	Wholesale of office furniture
46660	Wholesale of other office machinery and equipment
46691	Wholesale of industrial trucks and vehicles n.e.c.
46692	Wholesale of other machinery
46693	Wholesale of other equipment and accessories for machinery and of industrial equipment
46711	Wholesale of solid fuels
46712	Wholesale of liquid and gaseous fuels and related products
46721	Wholesale of iron ores, iron, steel and ferrous semi-finished metal products
46722	Wholesale of non-ferrous ores, non-ferrous metals and non-ferrous semi-finished metal products
46731	Non-specialised wholesale of wood, construction materials and sanitary equipment
46732	Wholesale of wood in the rough and sawn timber
46733	Wholesale of other products of primary processing of wood and wooden construction elements
46734	Wholesale of construction materials and mineral construction elements
46735	Wholesale of flat glass
46736	Wholesale of paint and varnish
46737	Wholesale of sanitary equipment
46738	Wholesale of wallpaper and floor coverings (excluding carpets and rugs)
46741	Wholesale of tools, metal locks, screws, nails etc.
46742	Wholesale of plumbing and heating equipment and supplies
46743	Wholesale of metal and plastic products for construction purposes

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46750	Wholesale of chemical products
46760	Wholesale of other intermediate products
46770	Wholesale of waste and scrap
46901	Non-specialised wholesale of raw materials, semi-finished and finished goods
46902	Non-specialised wholesale of raw materials and semi-finished goods
46903	Non-specialised wholesale of finished goods
47111	Retail sale of food, beverages or tobacco in non-specialised stores
47112	Other retail sale in non-specialised stores with food, beverages or tobacco predominating
47191	Retail sale in non-specialised stores (excluding food)
47192	Retail sale in non-specialised stores with non-food predominating
47210	Retail sale of fruit and vegetables in specialised stores
47220	Retail sale of meat and meat products in specialised stores
47230	Retail sale of fish, crustaceans and molluscs in specialised stores
47240	Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores
47250	Retail sale of beverages in specialised stores
47260	Retail sale of tobacco products in specialised stores
47290	Other retail sale of food in specialised stores
47301	Retail sale on behalf of others of automotive fuel in specialised stores (filling stations acting as agencies)
47302	Retail sale of private-brand automotive fuel in specialised stores (independent filling stations)
47410	Retail sale of computers, peripheral units and software in specialised stores
47420	Retail sale of telecommunications equipment in specialised stores
47430	Retail sale of audio and video equipment in specialised stores
47510	Retail sale of textiles in specialised stores
47521	Retail sale of hardware and plastic products n.e.c. in specialised stores
47523	Retail sale of paints, varnishes, building and do-it-yourself material and equipment in specialised stores
47530	Retail sale of carpets, rugs, wall and floor coverings in specialised stores
47540	Retail sale of electrical household appliances in specialised stores
47591	Retail sale of furniture in specialised stores
47592	Retail sale of china and glassware in specialised stores
47593	Retail sale of musical instruments and scores in specialised stores
47599	Retail sale of household articles n.e.c. in specialised stores
47610	Retail sale of books in specialised stores
47621	Retail sale of newspapers, journals and periodicals in specialised stores
47622	Retail sale of stationery, school and office supplies in specialised stores
47641	Retail sale of bicycles, their parts and accessories in specialised stores
47642	Retail sale of sports and camping goods in specialised stores (excl. camping furniture)
47650	Retail sale of games and toys in specialised stores
47710	Retail sale of clothing in specialised stores
47721	Retail sale of footwear in specialised stores

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47722	Retail sale of leather goods and luggage in specialised stores
47730	Dispensing chemist in specialised stores
47740	Retail sale of medical and orthopaedic goods in specialised stores
47750	Retail sale of cosmetic and toilet articles in specialised stores
47761	Retail sale of flowers, plants, seeds and fertilisers in specialised stores
47762	Retail sale of live animals, animal food etc. in specialised stores
47770	Retail sale of watches and jewellery in specialised stores
47781	Activities of opticians in specialised stores
47782	Retail sale of photographic, optical and precision equipment in specialised stores (excl. activities of opticians)
47783	Retail sale of art, pictures, craftwork, stamps, coins and gifts in specialised stores
47789	Other retail sale of new goods in specialised stores n.e.c.
47791	Retail sale of antiques and antique rugs in stores
47792	Retail sale in second-hand bookstores in stores
47799	Retail sale of other second-hand goods in stores
47810	Retail sale via stalls and markets of food, beverages and tobacco products
47820	Retail sale via stalls and markets of textiles, clothing and footwear
47890	Retail sale via stalls and markets of other goods
47911	Retail sale of textiles, clothing, footwear and leather goods via mail order houses or via Internet
47919	Other retail sale via mail order houses or via Internet
47991	Retail sale of fuels from stock
47999	Other retail sale not in stores n.e.c.
49100	Passenger rail transport, interurban
49200	Freight rail transport
49310	Urban and suburban passenger land transport
49320	Taxi operation
49391	Scheduled long-distance passenger transport by motor bus
49392	Non-scheduled passenger transport by motor bus
49399	Land passenger transport n.e.c.
49410	Freight transport by road
49420	Removal services
49500	Transport via pipeline
50100	Sea and coastal passenger water transport
50200	Sea and coastal freight water transport
50300	Inland passenger water transport
50400	Inland freight water transport
51100	Passenger air transport
51210	Freight air transport
51220	Space transport
52100	Warehousing and storage
52211	Operation of car parks and garages
52212	Operation of road infrastructure
52213	Operation of railroad infrastructure
52214	Operation of terminal facilities for passenger transport, including bus stations

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52215	Operation of stations for the handling of goods carried by rail or road (except cargo handling)
52219	Service activities incidental to land transportation n.e.c.
52221	Operation of waterway infrastructure
52222	Operation of ports, harbours and piers
52223	Navigation, pilotage and berthing activities
52229	Service activities incidental to water transportation n.e.c.
52231	Operation of airports and airfields
52239	Service activities incidental to air transportation n.e.c.
52240	Cargo handling
52291	Freight forwarding
52292	Organisation of group consignments by sea
52299	Other transportation support activities n.e.c.
53100	Postal activities under universal service obligation
53200	Other postal and courier activities
55101	Hotels (excl. hotels providing bed and breakfast only)
55102	Hotels providing bed and breakfast only
55103	Inns
55104	Guest houses
55201	Recreation and holiday homes
55202	Holiday centres
55203	Chalets and holiday flats
55204	Youth hostels and mountain refuges
55300	Camping grounds, recreational vehicle parks and trailer parks
55901	Private accommodation
55909	Other accommodation n.e.c.
56101	Full-service restaurants
56102	Self-service restaurants
56103	Snack bars and the like
56104	Cafés
56105	Ice-cream parlours
56210	Event catering activities
56290	Other food service activities
56301	Public houses
56302	Discotheques and bars with dancing
56303	Bars
56304	Bars with entertainment
56309	Other bars
58110	Book publishing
58120	Publishing of directories and mailing lists
58130	Publishing of newspapers
58140	Publishing of journals and periodicals
58190	Other publishing activities
58210	Publishing of computer games
58290	Other software publishing

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59110	Motion picture, video and television programme production activities
59120	Motion picture, video and television programme post-production activities
59130	Motion picture, video and television programme distribution activities
59140	Motion picture projection activities
59201	Activities of sound-recording studios and production of taped radio programming
59202	Publishing of sound recordings
59203	Publishing of printed music
60100	Radio broadcasting
60200	Television programming and broadcasting activities
61100	Wired telecommunications activities
61200	Wireless telecommunications activities
61300	Satellite telecommunications activities
61901	Internet service providers
61909	Other telecommunications activities n.e.c.
62011	Web-page design and programming
62019	Other software development
62020	Computer consultancy activities
62030	Computer facilities management activities
62090	Other information technology and computer service activities
63110	Data processing, hosting and related activities
63120	Web portals
63910	News agency activities
63990	Other information service activities n.e.c.
64110	Central banking
64191	Activities of commercial banks including branches of foreign banks
64192	Activities of savings banks
64193	Activities of cooperatives
64194	Activities of mortgage banks
64195	Activities of credit institutions with special functions
64196	Activities of building and loan associations
64200	Activities of holding companies
64300	Trusts, funds and similar financial entities
64910	Financial leasing
64921	Other credit granting (except pawnbroking)
64922	Activities of pawnshops and pawnbrokers
64991	Activities of investment stock corporations and funds of investment management companies (excl. money market funds)
64999	Other financial intermediation n.e.c.
65110	Life insurance
65121	Health insurance
65122	Indemnity and accident insurance
65200	Reinsurance
65300	Pension funding
66110	Administration of financial markets
66120	Security and commodity contracts brokerage

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66190	Other activities auxiliary to financial services, except insurance and pension funding
66210	Risk and damage evaluation
66220	Activities of insurance agents and brokers
66290	Other activities auxiliary to insurance and pension funding
66300	Fund management activities
68101	Buying and selling of own residential real estate
68102	Buying and selling of own non-residential real estate
68201	Renting and operating of own or leased residential real estate
68202	Renting and operating of own or leased non-residential real estate
68311	Activities of real estate agencies relating to residential real estate
68312	Activities of real estate agencies relating to non-residential real estate
68321	Management of residential real estate on a fee or contract basis
68322	Management of non-residential real estate on a fee or contract basis
69101	Activities of law offices with notaries public
69102	Activities of law offices without notaries public
69104	Activities of patent lawyers' offices
69109	Other legal service activities n.e.c.
69201	Activities of qualified auditors, auditing firms
69202	Activities of certified accountants, firms of licensed public accountants
69203	Activities of agents in tax matters, tax consultants, tax consulting companies
69204	Book-keeping activities (excluding data processing)
70101	Management activities of holding companies
70109	Other activities of head offices
70210	Public relations and communication activities
70220	Business and other management consultancy activities
71111	Consulting architectural activities in building construction
71112	Consulting architectural activities in interior design
71113	Consulting architectural activities in town, city and regional planning
71114	Consulting architectural activities in landscape architecture
71121	Engineering activities for projects involving civil, hydraulic and traffic engineering
71122	Engineering activities for projects in specific technical fields and engineering design
71123	Surveying activities
71129	Other engineering activities and related technical consultancy
71200	Technical testing and analysis
72110	Research and experimental development on biotechnology
72190	Other research and experimental development on natural sciences and engineering
72200	Research and experimental development on social sciences and humanities
73110	Advertising agencies
73120	Media representation
73200	Market research and public opinion polling
74101	Activities of industrial, product and fashion designers
74102	Activities of graphics and communications designers
74103	Activities of interior decorators
74201	Activities of photographers
74202	Activities of photographic laboratories

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74301	Translation activities
74302	Interpretation activities
74900	Other professional, scientific and technical activities n.e.c.
75001	Veterinary practice activities
75009	Other veterinary activities
77110	Renting and leasing of cars and light motor vehicles
77120	Renting and leasing of trucks
77210	Renting and leasing of recreational and sports goods
77220	Renting of video tapes and disks
77290	Renting and leasing of other personal and household goods
77310	Renting and leasing of agricultural machinery and equipment
77320	Renting and leasing of construction and civil engineering machinery and equipment
77330	Renting and leasing of office machinery and equipment (including computers)
77340	Renting and leasing of water transport equipment
77350	Renting and leasing of air transport equipment
77390	Renting and leasing of other machinery, equipment and tangible goods n.e.c.
77400	Leasing of intellectual property and similar products, except copyrighted works
78100	Activities of employment placement agencies
78200	Temporary employment agency activities
78300	Other human resources provision
79110	Travel agency activities
79120	Tour operator activities
79900	Other reservation service and related activities
80100	Private security activities
80200	Security systems service activities
80300	Investigation activities
81100	Combined facilities support activities
81210	General cleaning of buildings
81221	Chimney-sweeping
81229	Other building and industrial cleaning activities n.e.c.
81291	Cleaning of means of transport
81292	Disinfecting and pest control
81299	Other cleaning activities n.e.c.
81301	Laying out, planting and maintenance of gardens, parks and green areas
81309	Other landscape and garden service activities
82110	Combined office administrative service activities
82190	Photocopying, document preparation and other specialised office support activities
82200	Activities of call centres
82300	Organisation of conventions and trade shows
82911	Debt collecting
82912	Credit rating in connection with an individual's or firm's creditworthiness or business practices
82920	Packaging activities
82991	Activities of self-employed auctioneers
82999	Other business support service activities

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84110	General public administration activities
84120	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
84130	Regulation of and contribution to more efficient operation of businesses
84210	Foreign affairs
84220	Defence activities
84230	Justice and judicial activities
84240	Public order and safety activities
84250	Fire service activities
84300	Compulsory social security activities
85101	Kindergarten education
85102	Pre-school classes, school-kindergartens
85200	Primary education
85311	Schools offering general education, secondary level stage I
85312	Schools offering general education, secondary level stage II
85320	Technical and vocational secondary education
85410	Post-secondary non-tertiary education
85421	Universities
85422	Universities of applied sciences
85423	Colleges of public administration
85424	Vocational academies, specialised academies, schools for nurses, midwives etc.
85510	Sports and recreation education
85520	Cultural education
85530	Driving school activities
85591	General and political adult education
85592	Vocational training for adults
85599	Education n.e.c.
85600	Educational support activities
86101	Hospital activities (excluding university hospitals, preventive care and rehabilitation centres)
86102	Activities of university hospitals
86103	Activities of preventive care and rehabilitation centres
86210	General medical practice activities
86220	Specialist medical practice activities
86230	Dental practice activities
86901	Activities of psychological psychotherapists
86902	Activities of midwives and man midwives, physiotherapists and other paramedical practitioners in the field of massage, hydrotherapy, etc.
86903	Activities of non-medical practitioners
86909	Other own-account activities pertaining to human health
87100	Residential nursing care activities
87200	Residential care activities for mental retardation, mental health and substance abuse
87300	Residential care activities for the elderly and disabled
87900	Other residential care activities
88101	Domestic social service activities

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88102	Other social work activities without accommodation for the elderly and disabled
88910	Child day-care activities
88990	Other social work activities without accommodation n.e.c.
90011	Activities of theatre ensembles
90012	Activities of ballet companies, orchestras, bands and choirs
90013	Activities of own-account performers and circus groups
90014	Activities of own-account stage, motion picture, radio and television artists and other performing arts activities
90020	Support activities to performing arts
90031	Activities of own-account composers, arranging of music
90032	Activities of own-account writers
90033	Activities of own-account visual artists
90034	Activities of own-account restorers
90035	Activities of own-account journalists and press photographers
90041	Organisation of theatre performances and concerts
90042	Operation of opera houses, theatre and concert halls and similar facilities
90043	Operation of variety theatres and cabarets
91010	Library and archives activities
91020	Museums activities
91030	Operation of historical sites and buildings and similar visitor attractions
91040	Botanical and zoological gardens and nature reserves activities
92001	Operation of gambling dens and slot machines
92002	Operation of casinos and gambling clubs
92003	Betting, pools and lottery activities
93110	Operation of sports facilities
93120	Activities of sport clubs
93130	Fitness facilities
93190	Other sports activities
93210	Activities of amusement parks and theme parks
93290	Other amusement and recreation activities
94110	Activities of business and employers membership organisations
94120	Activities of professional membership organisations
94200	Activities of trade unions
94910	Activities of religious organisations
94920	Activities of political organisations
94991	Activities of organisations in the field of education, science and research
94992	Activities of cultural organisations
94993	Activities of consumer associations
94994	Activities of youth organisations
94999	Activities of other membership organisations n.e.c.
95110	Repair of computers and peripheral equipment
95120	Repair of communication equipment
95210	Repair of consumer electronics
95220	Repair of household appliances and home and garden equipment
95230	Repair of footwear and leather goods

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95240	Repair of furniture and home furnishings
95250	Repair of watches, clocks and jewellery
95290	Repair of other personal and household goods
96010	Washing and (dry-)cleaning of textile and fur products
96021	Hairdressing
96022	Beauty treatment
96031	Activities of morticians
96032	Operation of cemeteries and crematoriums
96040	Physical well-being activities
96090	Other personal service activities n.e.c.
97000	Activities of households as employers of domestic personnel
98100	Undifferentiated goods-producing activities of private households for own use
98200	Undifferentiated service-producing activities of private households for own use
99000	Activities of extraterritorial organisations and bodies

The full list of values for AP20, AP39 and AP235 is provided on the website of the German Federal Statistics Office, DESTATIS (<https://www.destatis.de/DE/Methoden/Klassifikationen/Klassifikationen.html>).

A.4. awzw: Economic sector

Codelist for awzw

awzw	Description
	Agriculture and forestry
011	Landscape service activities
013	Commercial animal production, breeding and animal care
019	Agriculture and forestry
030	Fishing, aquaculture
	Production sector
	Energy and water supply, mining
	Energy and water supply
059	Electricity, gas, district heating and water supply
	Mining
067	Mining of coal and lignite (including agglomeration, manufacture of coke oven products, carbonisation)
075	Mining of potassium and rock salt, salt production by evaporation
093	Other mining (including extraction of peat)
	Manufacturing (excluding construction)
	Chemical industry, manufacture and processing of nuclear fuels, manufacture of refined petroleum products
112	Chemical industry (including manufacture and processing of nuclear fuels)
117	Manufacture of refined petroleum products
	Manufacture of plastic and rubber products
122	Manufacture of plastic products
124	Manufacture of rubber products
128	Retreading and repair of tyres
	Quarrying and manufacture of other non-metallic mineral products, fine ceramics, glass
138	Quarrying
141	Coarse ceramics
147	Manufacture of concrete products, plaster products and sand-lime bricks (including ready-mixed concrete)
152	Manufacture of lime, mortar, and plaster, processing of asbestos, stone and other non-metallic mineral products
154	Manufacture of cement
161	Fine ceramics
165	Production of abrasive products
167	Manufacture and processing of glass
	Manufacture of basic metals
173	Manufacture of iron and steel (including semi-finished products)
177	Manufacture of non-ferrous metals, non-ferrous semi-finished products
181	Casting of ferrous metals
184	Casting of non-ferrous metals
190	Drawing, cold rolling

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- 196 Steel forming, treatment and coating, hardening
- 203 Machining
- Steel construction, manufacture of machinery and equipment, manufacture of transport equipment, manufacture of office machinery, computers and peripheral equipment**
- 211 Manufacture of steel and light metal products, railway points
- 212 Manufacture of boilers and containers
- 223 Manufacture of machinery and equipment
- 225 Manufacture of office machinery
- 226 Manufacture of computers and peripheral equipment
- 228 Manufacture of railway locomotives and rolling stock
- 231 Manufacture of motor vehicles
- 235 Building of ships and boats
- 237 Manufacture of air and spacecraft
- 242 Repair of motor vehicles and bicycles, spraying and painting of motor vehicles
- 243 Repair of domestic sewing machines and typewriters
- Electrical, precision and optical equipment, manufacture of hardware and ironmongery, musical instruments, jewellery, activities of photographic and film laboratories**
- 244 Electrical equipment
- 248 Precision and optical equipment
- 251 Manufacture of watches and clocks
- 257 Manufacture of hardware and ironmongery
- 259 Manufacture of fountain pens and similar, stamps, processing of natural materials for carving and moulding
- 260 Activities of photographic and film laboratories
- 262 Manufacture of musical instruments, toys and sports goods
- 265 Manufacture of jewellery and related articles
- 270 Repair of electric domestic appliances
- 271 Repair of watches and clocks, jewellery, photographic equipment, musical instruments, cutlery and toys (durable goods)
- Wood, paper and printing**
- 272 Woodworking (including sawmilling)
- 275 Wood processing
- 280 Manufacture of pulp, paper and paperboard
- 282 Paper and paperboard processing
- 285 Printing and reproduction
- 288 Repair of personal and household goods made of wood and the like
- Leather, textiles and wearing apparel**
- 292 Manufacture of leather
- 296 Leather processing (excluding the manufacture of footwear)
- 300 Manufacture of footwear
- 308 Manufacture of textiles
- 314 Manufacture of wearing apparel
- 316 Repair of footwear, durable goods made of leather and the like, umbrellas

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Codelist Codelist for awzw continued from previous page

Manufacture of food products, beverages and tobacco

- 321 Manufacture of grain mill products (excluding oil mills)
- 323 Manufacture of sugar
- 326 Manufacture of beer, malt
- 328 Manufacture of sparkling wine
- 330 Manufacture and processing of wine (excluding the manufacture of sparkling wine)
- 332 Distilling, rectifying and blending of spirits of spirits
- 333 Manufacture of bakery goods
- 334 Processing of coffee and tea
- 335 Manufacture of dairy products
- 336 Processing and preserving of meat (excluding municipal slaughterhouses), production of meat and poultry meat products
- 339 Manufacture of other food products and beverages (excluding tobacco)
- 345 Manufacture of tobacco products

Construction

Main construction

- 370 Erection of frames and constructional timber work, roofing activities
- 375 Construction of buildings, civil engineering and specialised construction activities, plastering and the like

Other building completion and finishing

- 216 Installation of heating, ventilation, air-conditioning and health systems
- 381 Plumbing, gas and water installation
- 384 Electrical installation
- 388 Floor and wall covering, installation of ovens and stoves
- 393 Painting and varnishing, wallpapering
- 396 Other finishing

Trade

Wholesale trade and wholesale on a fee or contract basis

Wholesale trade

- 403 Wholesale of grain, seeds, plants, animal feeds and fertilisers, live animals
- 407 Wholesale of raw materials and semi-finished goods
- 411 Wholesale of food products, beverages and tobacco
- 415 Wholesale of textiles, clothing, footwear and leather goods
- 420 Wholesale of furniture, furnishings and household goods, hardware and ironmongery (excluding electronic equipment)
- 422 Wholesale of audio, video and electrical equipment and products, musical instruments
- 426 Wholesale of precision and optical equipment, jewellery, toys, sporting goods
- 427 Wholesale of vehicles, machinery and industrial equipment (excluding agricultural machinery and equipment)
- 429 Wholesale of agricultural machinery and equipment
- 430 Wholesale of pharmaceutical goods and cosmetics, laboratory material and equipment, medical goods, cleaning materials
- 434 Wholesale of paper, stationery, printed material
- 437 Non-specialised wholesale trade

- 447 **Wholesale on a fee or contract basis**

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Codelist Codelist for awzw continued from previous page

Retail trade

- 454 Retail sale of food products, beverages and tobacco
- 458 Retail sale of textiles, clothing, footwear and leather goods
- 462 Retail sale of furnishings (excluding electrical products and household appliances)
- 465 Retail sale of electrical products, large household appliances, sewing and knitting machines, musical instruments
- 468 Retail sale of precision and optical equipment, jewellery, toys, sporting goods
- 470 Retail sale of paper products, printed material and office machinery
- 474 Retail sale of pharmaceutical goods and cosmetics, medical goods, cleaning materials and paint and varnish
- 476 Retail sale of automotive fuel and lubricants (petrol stations)
- 479 Retail sale of fuels
- 482 Retail sale of motor vehicles, motor vehicle parts, accessories and tyres
- 485 Retail sale of machinery (excluding sewing machines, office machinery and knitting machines) and industrial equipment
- 487 Retail sale of flowers, plants, zoological supplies, live animals, seeds, animal feeds and fertilisers
- 494 Retail sale in non-specialised stores and of second-hand goods n.e.c.

Transport

- 509 Rail transport
- 519 Road transport
- 555 Water transport
- 560 Waterways, ports
- 582 Freight forwarding
- 586 Transport agencies
- 594 Other transport activities

Financial service activities (excluding those of credit institutions) and activities auxiliary to insurance activities

- 605 Financial leasing
- 615 Other financial service activities (excluding those of credit institutions) and activities auxiliary to insurance activities

Services provided by enterprises and professional services

- 719 Real estate activities
 - 739 Activities of holding companies and other asset management activities
 - 755 Accommodation and food service activities and residential nursing care activities
 - 765 Publishing
 - 769 Technical advice and planning
 - 771 Advertising
 - 794 Other service activities
-

A.5. arecht: Legal form

Codelist for arecht

arecht	Legal form	Detail
1	Public limited company (AG), partnership limited by shares (KGaA) and mining company (bergrechtliche Gewerkschaft)	If mainly in privat ownership
2	Public limited company (AG), partnership limited by shares (KGaA) and mining company (bergrechtliche Gewerkschaft)	If mainly in public ownership
3	Private limited company (GmbH)	
4	Cooperative	
5	Corporation & general partnership (OHG) or limited partnership (KG) (eg GmbH & Co KG, AG & Co KG, foundation & Co KG)	
6	Limited partnership (KG)	
7	General partnership (OHG)	
8	Sole trader, sole proprietorship	
9	Other legal forms (eg public legal form, associations, foundations, partnership under civil law)	

B. Appendix B: Complementary Resources

B.1. Balance sheet

Table 213: Balance sheet

Assets		Liabilities		
AP78	<p>Fixed assets</p> <p>Intangible assets</p> <p>Total tangible assets</p> <p>Properties</p> <p>Plant and machinery</p> <p>Other fixtures and fittings, tools and equipment</p> <p>Payments on account and tangible assets in course of construction</p> <p>Shares in affiliated companies (fixed assets)</p> <p>Lending to affiliated companies</p> <p>Participating interest</p> <p>Lending to companies</p> <p>Lending to partners</p> <p>Investments held as fixed assets</p> <p>Other lending and financial assets</p> <p>Total amount of debtors and other assets becoming due and payable after >1y</p> <p>Equalization claims</p> <p>Claims from equalization liabilities</p> <p>Current assets</p> <p>Cheques, cash at banks in hand</p> <p>Shares in affiliated companies (current assets)</p> <p>Other securities</p> <p>Trade debtors</p> <p>Value of work done but not invoiced</p> <p>Amounts owed by affiliated companies</p> <p>Amounts owed by companies</p> <p>Amounts owed by partners</p> <p><i>AP207</i></p> <p>Amounts attributable to deliveries and services</p> <p>Other debtors and assets</p> <p>Total stocks</p> <p>Raw material and consumables</p> <p>Work in progress</p> <p>Finished goods and goods for resale</p> <p>Payments on account for stocks</p> <p>Prepayments excluding discount</p> <p>Total amount of debtors and other assets due and payable > 1 year</p> <p>Adjustment to capital accounts</p> <p>Subscribed capital unpaid and own shares held</p> <p><i>AP150</i></p> <p>Own treasury shares or shares held</p> <p>Amounts owed by and lent to partners/propritors</p> <p>Deferred item for deferred taxes</p> <p>Goodwill</p> <p>Formation expenses</p> <p>Discount</p> <p>Other adjustments to own funds</p> <p>Amount not covered by own funds, excess indebtedness, negativ. capital</p> <p>Balance sheet total</p>	AP137	<p>Own funds</p> <p>Authorized capital</p> <p>Capital reserve</p> <p>Earning reserves</p> <p>Shares held by third parties</p> <p>Retained/Returned earnings brought forward</p> <p>Difference arising from capital consolidation</p> <p>Reserves subject to future taxation (share of own funds)</p> <p>Long-term borrowed funds</p> <p>Equalization liabilities</p> <p>Liabilities arising from equalization claims and payment obligations</p> <p>Acceptance and promissory note liabilities</p> <p>Amounts owed to credit institutions</p> <p>Trade creditors (long-term borrowed funds)</p> <p>Payments received on account of orders</p> <p>Amounts owed to affiliated companies</p> <p>Amounts owed to companies</p> <p>Amounts owed to partners</p> <p>Bonds (long-term borrowed funds)</p> <p>Amounts owed to partners (with declaration of subordination)</p> <p>Other long-term creditors</p> <p><i>AP122</i></p> <p>Amounts becoming due and payable after >5 years</p> <p><i>AP123</i></p> <p>Amounts secured by liens or similar rights</p> <p>Pension accruals and similar obligations</p> <p>Other long-term provisions</p> <p>Reserves subject to future taxation</p> <p>Short-term borrowed funds</p> <p>Liabilities arising from acceptances and promissory notes</p> <p>Amounts owed to credit institutions</p> <p>Trade creditors (short-term borrowed funds)</p> <p>Payments received on account of orders</p> <p><i>AP123</i></p> <p>Amounts secured by liens or similar rights</p> <p>Amounts owed to affiliated companies</p> <p>Amounts owed to companies</p> <p>Amounts owed to partners</p> <p><i>AP208</i></p> <p>Amounts attributable to deliveries and services</p> <p>Bonds (short-term borrowed funds)</p> <p>Other short-term creditors</p> <p>Provisions for taxation</p> <p>Provisions for deferred taxes</p> <p>Other short-term provisions</p> <p>Profits or dividends for the financial year proposed for distribution</p> <p>Accounting apportionment item</p>	
AP62	<p>AP45</p> <p>AP46</p> <p>AP47</p> <p>AP49</p> <p>AP50</p> <p>AP51</p> <p>AP52</p> <p>AP53</p> <p>AP54</p> <p>AP59</p> <p>AP55</p> <p>AP57</p> <p>AP58</p> <p>AP60</p> <p>AP61</p> <p>AP79</p> <p>AP80</p> <p>AP81</p> <p>AP82</p> <p>AP83</p> <p>AP84</p> <p>AP85</p> <p>AP86</p> <p>Balance sheet total</p> <p>Recognised undisclosed reserved or other adjustments to own funds</p> <p>Privat assets not shown in balance sheets and excess of privat debt over privat assets</p> <p>Provisions for pensions and similar obligations</p>	AP128	<p>AP94</p> <p>AP95</p> <p>AP112</p> <p>AP113</p> <p>AP114</p> <p>AP115</p> <p>AP116</p> <p>AP117</p> <p>AP118</p> <p>AP119</p> <p>AP120</p> <p>AP121</p> <p>AP124</p> <p>AP126</p> <p>AP127</p> <p>AP111</p> <p>AP96</p> <p>AP97</p> <p>AP98</p> <p>AP99</p> <p>AP100</p> <p>AP101</p> <p>AP102</p> <p>AP103</p> <p>AP104</p> <p>AP105</p> <p>AP106</p> <p>AP108</p> <p>AP109</p> <p>AP110</p> <p>AP138</p> <p>AP140</p> <p>Balance sheet total</p>	<p>Contingent liabilities</p> <p>Liabilities from the issue and negotiation of bills of exchange</p> <p>Other financial obligations</p> <p>Liabilities from rentals and leases</p> <p>Liabilities arising from capital projects</p> <p>Amounts accounted for by affiliated companies</p>
AP88	<p>AP89</p> <p>AP90</p> <p>AP91</p> <p>Balance sheet total</p>	AP88	<p>AP139</p> <p>AP141</p> <p>AP142</p> <p>AP143</p> <p>Balance sheet total</p>	

B.2. Profit/Loss calculation

Table 214: Profit/Loss calculation

AP147	+	AP144		Turnover
	+	AP145		Change in the stocks of finished goods and work in progress
	+	AP146		Work performed by the company for its own purposes and capitalised
				Total output
AP153	+	AP148	AP155	Other operating income
			AP149	<i>Operating income or operating income relating to other periods</i>
	-	AP151		<i>Income from the release of reserves subject to future taxation</i>
	-	AP152		Charges for raw materials and consumables and for goods purchased
				Gross profit/loss
AP165	-	AP154		Staff costs
	-	AP156		Depreciation of tangible assets, intangible as held as fixed and formation expenses
			AP157	<i>Extraordinary depreciation and special depreciation</i>
	-	AP158		Write-downs of current assets
	-	AP159		Operating taxes
			AP160	<i>Excise taxes (as far as known)</i>
	-	AP161		Charges for rentals and leases
	-	AP162		Other operating charges
		AP164	<i>Operating expenses or operating expenses relating to other periods</i>	
		AP163	<i>Additions to reserves subject to future taxation</i>	
				Operating profit/loss
	+	AP166		Income from participating interests
	+	AP168	AP167	<i>Amounts from affiliated companies</i>
	-	AP169		Income from profit transfers
				Charges from loss transfers
		AP170		<i>Income from participations</i>
	+	AP171	AP172	Interest, discount and similar income
			AP179	<i>Amounts from affiliated companies</i>
	-	AP173		<i>Income from other securities and from financial investment assets</i>
	-	AP174		Write-downs of financial assets and investments held as current assets
			AP175	Interest, discount and similar charges incl. write-downs of a discount
				<i>Amounts to affiliated companies</i>
		AP176		<i>Non-operating result</i>
		AP177		<i>Profit/Loss on ordinary activities</i>
	+	AP178		Extraordinary income
	-	AP180		Extraordinary charges
		AP182		<i>Extraordinary profit/loss</i>
		AP183		<i>Corporate profit/loss before taxes on income</i>
AP189	-	AP184	<i>either</i>	Taxes on income and earnings or corporation tax and trade earnings tax
	-	AP185		Taxes on earnings/trade not liable to earnings tax/less trade taxes (total)
	-	AP186	<i>or</i>	Business tax (total)
	+	AP188		Loss transfer or less profit transfer
				Net income/loss of the financial year
AP198	+	AP190		Profit/Loss brought forward from previous year
	+	AP191		Withdrawals from capital reserve
	+	AP192		Withdrawals from retained profits
	+	AP193		Withdrawals from the difference deriving from the consolidation of capital
	+	AP194		Loss accounted for by other shareholders
	-	AP195		Transfers to retained profits
	-	AP196		Additions to the difference deriving from the consolidation of capital
	-	AP197		Profit due to other shareholders
				Net income/loss shown in the balance sheet for the financial year