

Methodology

Industrial Companies Survey

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1. Introduction

The Industrial Companies Survey, implemented as of reference year 1993, provides basic information each year for the knowledge of the industrial situation and for the analysis of its main structural characteristics. Its methodology follows Eurostat recommendations, very specific in their regulations and directives, and at the same time, it offers a suitable analytical focus on the industrial reality it attempts to reflect.

In 2008, the Survey underwent a reform in order to adapt it to the new European Parliament and Council Regulation (EC) no. 295/2008 regarding the structural characteristics of companies (SBS), to the new National Classification of Economic Activities 2009 (CNAE-2009) and to the General Accounting Plan passed in November 2007.

The following sections describe, in the first place, the general methodological lines followed in planning the survey, its objectives, the unit system and research scope; subsequently, the sampling process and its design are referred to; this is followed by the definitions of the main variables published; and finally, the different phases of the survey development are commented briefly: information collection, processing, tabulation and dissemination of the results.

2. Objectives and theoretical framework of the survey

The main objective of the survey is to provide precise, reliable information in the shortest possible time frame, on the main structural characteristics and activity of the different sectors comprising the industrial activity of the economy, in such a way that both national and international information demands on this subject can be met.

In order to achieve these objectives, a specific set of plans is established, essentially responding to the following fundamental lines of action.

ADAPTATION TO EUROPEAN UNION REGULATIONS.

The Community integration objective is stated in two fundamental aspects with regard to the structural survey:

a) In the first place, the consideration of a survey model for multiple units, in which the company assumes the central role in agreement with European Community regulations, but in which, in order to cover the need to provide geographically broken-down information that will satisfy the growing demand for data on a regional level, as well as the interest in having reliable figures on the different branches of activity available to provide a suitable view of industrial activity, other complementary units have been included in the survey (both on an observation unit level and on an analytical one).

b) In the second place, in order to adapt to the European Nomenclature on Activities (NACE Rev. 2), the Industrial Companies Survey is designed, in terms of statistical division by sector and infrastructure, on the basis of National Classification of Economic Activities 2009.

THE FOCUS OF OBTAINING THE PRIMARY DATA

The primary data, in other words, that requested from the informant units, constitutes a fundamental part of any survey, since the precision and reliability of the final results depend to a large extent on the quality of the information obtained during the collection process. In this sense, the survey philosophy is to orient the primary data towards the viewpoint of the informant units, attempting to collect from them those characteristics or variables which they can provide, because they are directly available in their own management documents. The subsequent re-elaboration and analysis in order to obtain the derived variables of interest to fulfil the survey's own objectives and meet research demands is the responsibility of the statistician.

This purpose becomes clear in two aspects dealt with especially in the survey:

- In the first place, the adaptation of the main questionnaire variables to the General Accounting Plans criteria and regulations, which has required a detailed analysis of its different variables, in an attempt to combine the corporate accounting focus with the fulfillment of its different information needs.
- Secondly, the use of different questionnaire models, depending on the size of the company. The Spanish industrial sector is characterised by a great heterogeneity, not only in that referring to the diverse economic activities carried out by the different companies, but also in relation to the size of the productive units, which gives rise to the fact that they have different management and information systems, carry out different types of economic-financial transactions, etc., aspects which definitively make an homogeneous treatment of these units from the statistical viewpoint more difficult. In order to adjust the data requested (and its greater or lesser specification) to the characteristics of the unit, different questionnaire models have been designed, depending on the characteristics of each informant company.

3. Survey units

The basic unit used for the survey is the industrial company. A company is understood to be any organised unit which produces goods and services, and which has a certain degree of autonomy in making decisions, mainly when using the current resources that it has. The company may carry out one or more activities in one or more places.

For the purposes of the survey, a company is considered industrial if its main activity is included within Sections B to E of the National Classification of Economic Activities (CNAE-2009).

In the survey unit scheme, the company simultaneously assumes the roles of informant unit, that which facilitates the information requested in the survey, and of observation unit, that to which the data requested on the questionnaire refers.

However, despite the company being the central unit of the survey, the multiple objectives which are intended to be met with this research, and in particular, the need to offer regional data and data by branch of activity, have led to the configuration of a multiple-unit system in which, together with the company, other units are taken into account which complete the information system. These units are the industrial establishment (such as the observation unit) and the economic activity unit on a local level (such as the analysis unit).

An establishment is understood to be any company or part of a company, located in a determined geographical location (workshop, factory, etc.), and in which economic activities are carried out to which one or more persons in the same company dedicate their work. An establishment is considered industrial if its main activity is industrial.

The economic activity unit on a local level, for the purposes of the survey, is understood as that part of a company that carries out a given activity in a specific geographical location. The local activity unit is not the object of direct observation; it is an analytical unit whose data is obtained based on the information collected on both a company level and an industrial establishment level.

4. Survey scopes

4.1. Population scope

The target population of the survey study is the set of companies whose main activity is included in the following sections of the CNAE-2009:

- Section B: mining and quarrying industries.
- Section C: manufacturing industry.
- Section D: electricity, gas, steam and air conditioning supply.
- Section E: water supply; sewerage, waste management and remediation activities.

Activities included in the scope of the survey are detailed in Annex 1.

Note: Until the reference year 2012, the survey focused on industrial companies with at least one employed wage earner. From the reference year 2013, the population scope was widened, also including companies without wage earners.

4.2. Territorial or geographical scope

Until the reference year 2012, the survey covered the entire country, except Ceuta and Melilla. From 2013, both Autonomous Cities are included in the territorial scope of the survey.

For the purposes of statistical use, the survey is designed to facilitate results on an Autonomous Community level, this being an especially interesting aspect for regional economic study and analysis.

4.3. Time scope

The survey is carried out annually. As to the information reference period, the data requested refers to the target calendar year of the survey.

Exceptionally, companies that function by season or campaign including two different years, and have their data accounted for this way, have referred the information to the season or campaign that ended in the said year.

5. Design and sample

5.1. Population framework

The Central Business Register (CBR) was used as framework for the survey for all activities, since it contains information on the identification of companies, main economic activity, location and size, thus allowing stratification by said variables.

Data contained in the CBR are obtained from administrative sources (mainly from the Tax Agency and Social Security) and are completed with information from the statistical operation of the INE.

5.2. Type of sampling. Stratification

The following variables have been used to establish strata formation:

- Main activity of the company, in a four-digit format (class), according to CNAE-2009.
- Autonomous Community
- Company size bracket, according to the number of employed persons. For the purposes of the sampling, and of the subsequent estimation process and calculation of elevation factors, the following size brackets have been defined:
 - up to 3 employed persons
 - from 4 to 9 employed persons
 - from 10 to 19 employed persons
 - from 20 to 49 employed persons
 - 50 or more employed persons
- Nature of the affiliate (if the affiliate is a foreign company or not)

Companies with 50 or more employed persons have been studied comprehensively, as well as all affiliates of foreign companies in Spain. Those companies with high invoicing but small in terms of employed persons are comprehensively researched as well.

The remaining companies have been researched by sampling. Each stratum is determined by the crossing of the aforementioned variables and constituted an independent population for the purposes of sampling.

5.3. Sample size. Allocation

Within each stratum, the sample size is calculated through optimal or Neyman allocation.

Prefixing a relative sampling error for the number of employed persons variable (1% at national level and 5% at Autonomous Community level), the following sample size expression is obtained:

$$n_h = \frac{N_h S_h \sum_h N_h S_h}{V + \sum_h N_h S_h^2}$$

where:

N_h number of companies of the framework in stratum h

S_h standard deviation of the variable in stratum h

V is the prefixed relative error:

$$V = (0,001 \cdot X)^2 ; \text{ being } X \text{ the total of the variable at a national level.}$$

$$V = (0,05 \cdot X_j)^2 ; \text{ being } X_j \text{ the total of the variable in Autonomous Community } j$$

The sample sizes thus obtained have increased, as necessary, to a minimum of 2 companies per stratum. In turn, and for the purpose of reaching more precise aggregated results, the outlying companies (in terms of turnover and employed persons) have been determined, within each group of strata, using statistical criteria, for the purpose of including them in the comprehensive part of the sample.

For the reference year 2014, the final sample has comprised approximately 42,000 companies, resulting in a global sampling fraction of 20%.

By sampling stratum, the sampling fractions have been the following:

Strata by size	Sampling fraction
Up to 3 employed persons	10%
4 to 9 employed persons	29%
10 to 19 employed persons	42%
20 to 49 employed persons	69%
50 or more employed persons	100%
TOTAL	21%

5.4. Sample selection

Within each stratum, the sample is selected by assigning a random number, which enables the coordination of the sample with other surveys.

The selection process is independent from one year to the next, that is, for a given stratum, the probability of a company being selected in year t is independent of whether or not it was selected in year t-1.

5.5. Estimators

Unbiased expansion estimators have been used in the stratified sampling, of the following type:

$$\hat{X}_h = \sum_{j=1}^{n_h^*} \frac{\hat{N}_h^*}{n_h^*} X_j + \sum_{k \neq h} \sum_{j=1}^{n_k^h} \frac{N_k}{n_k} X_j$$

where \hat{X}_h is the estimate of variable X in stratum h.

In the previous formula, the first sum represents the contribution of companies that have not changed stratum, and the second sum represents the contribution of units from stratum h that were initially selected in another different stratum k. The number of companies of the stratum in the directory is adjusted, for calculating the estimates, based on the number of companies in the stratum that have closed down.

For companies of stratum h that have not changed stratum:

X_{ni} is the value of variable X in company i of stratum h.

n_h^* is the number of companies of the effective simple in stratum h that have not changed stratum.

\hat{N}_h^* is the estimated number of companies of the framework in stratum h that have not changed stratum, calculated according to the expression:

$$\hat{N}_h^* = N_h \left(1 - \frac{b_h}{n_h} \right) - \sum_{k \neq h} \frac{N_h^k}{n_h^k} n_h^k$$

where:

b_h is the number of companies that have closed down in stratum h.

n_h^k is the number of companies selected in stratum h that actually belong to stratum k.

For companies in stratum k that change to stratum h:

X_{ki} is the value of variable X in company i of stratum k.

n_k is the number of companies in the selected sample in stratum k.

N_k is the number of companies in the directory in stratum k.

5.6. Sampling errors.

If \hat{X} is the estimate of variable X, its relative sampling error is determined (as a percentage) according to the expression:

$$CV(\hat{X}) = \frac{\sqrt{\hat{V}(\hat{X})}}{\hat{X}} 100$$

where $\hat{V}(\hat{X}) = \sum_h \hat{V}(\hat{X}_h)$

and

$$\hat{V}(\hat{X}_h) = \hat{N}_h^* (\hat{N}_h^* - n_h^*) \frac{\sum_{i=1}^{n_h^*} (X_j - \bar{X}_h^*)^2}{(n_h^* - 1)n_h^*} + \bar{X}_h^{*2} \frac{\hat{N}_h^* (N_h - \hat{N}_h^*) (N_h - n_h)}{N_h (n_h - 1)} + \sum_{k \neq h} N_k (N_k - n_k) \frac{S_k^{h^2}}{n_k}$$

being

$$S_k^{h^2} = \frac{\sum_{i=1}^{n_k^h} X_i^2}{n_k - 1} - \frac{\left(\sum_{i=1}^{n_k^h} X_i \right)^2}{n_k (n_k - 1)}$$

6. Variables and definitions

For better comprehension and interpretation of the results presented on the website, the main variables published therein are defined below.

EMPLOYED PERSONS

Employed persons are understood to be the group of permanent and temporary employed persons who, during the reference year of the data, were carrying out paid or unpaid work for the company, and belonging to and being paid by said company. Persons with a leave of illness, paid holidays, unpaid occasional leave, etc., are included, as well as part-time workers (as long as they work more than 1/3 of the complete working day).

However, this does not include persons working for the company who are employed and paid by other companies or agencies; persons who are carrying out maintenance or repair work in some of the company premises or establishments and being paid by other companies; as well as persons on sabbatical or unlimited leave or retired persons. The members of the Board of Directors who are remunerated solely for their presence at Board Meetings, and those partners or other persons who work less than 1/3 of the working day, are also excluded.

Within the set of employed persons, a distinction is made between non-remunerated personnel and remunerated personnel, for the purposes of the survey.

UNPAID PERSONNEL

Persons who manage or actively participate in company work without a fixed remuneration or salary, and who work at least 1/3 of the normal working day. Active owners and partners, family aid and other non-remunerated persons are included.

PAID PERSONNEL

Paid personnel refers to the group of persons who work or perform tasks for a company in exchange for a set economic remuneration or wages. Both persons who carry out functions directly related to the company productive activities (workers, shop managers, officials, apprentices, etc.), and those other persons whose tasks are not directly linked to the productive process (salaried directors, managers, technicians, administrative and office personnel, substitutes, salespersons, etc.) are included.

HOURS WORKED

The hours worked refer to the total number of hours actually worked by the employed personnel during the survey reference year. This concept includes the hours really worked (both normal and overtime) during work periods; the time dedicated to the preparation of tools, elaboration of monitoring forms, etc. in the workplace; the duration of dead time that could have occurred in the workplace both due to the occasional lack of work and

stoppage of machines, accident, etc. and due to the time corresponding to brief breaks in the workplace (coffee break, snack, etc.). However, this must exclude those hours agreed on (and paid) but not worked as a consequence of leave due to illness, strikes, holidays, public holidays, etc., or breaks for meals, and the time spent commuting from the worker's home to the workplace, and vice versa.

NET SALES OF PRODUCTS

This concept includes the total value of the sales made by the company during the reference year, of finished or semi-finished products, as well as of sub-products, waste, packages or packaging. These terms are defined below:

- Finished products: goods manufactured by the company itself, in the productive process, or by third parties, in the form of subcontracted production, and which are intended for final consumption, or for use by other companies.
- Semi-finished products: goods manufactured by the company that are not normally intended for sale, until such time as they are earmarked for subsequent elaboration, incorporation or transformation.
- Sub-products: goods obtained during the productive process that have a secondary or accessory nature to the main manufacture.
- Waste: inevitably obtain, and at the same time as the products or sub-products, so long as they have intrinsic value and can subsequently be used or sold
- Packages: vessels or containers, normally intended for sale together with the product they contain.
- Packaging: covers or wrappings which are generally unrecoverable, intended to protect products or merchandise that are to be transported.

Sales are considered net, in other words once "rappels" on sales (discounts, etc that are based on achieving a certain volume of orders) and returns of sales (shipments returned by customers, normally due to not fulfilling the order conditions) have been discounted, as well as discounts caused by quality defects, delays in the order delivery period, etc., that have occurred subsequent to the issue of the invoice.

Sales of products will be considered at sale price, without including transport expenses or taxes levied on these operations.

NET SALES OF MERCHANDISE

This concept considers the full value of sales made by the company during the reference year, of all goods or merchandise purchased for subsequent sale without transformation (resale of merchandise in the same state in it was purchased).

Sales must be considered net, that is, once "rappels", returns and the like have been discounted.

Sales of merchandise will be considered at sale price, without including transport expenses or taxes levied on these operations.

PROVISION OF SERVICES

This concept considers the total income obtained by the company during the reference year as the entry for services (that are the object of ordinary company traffic) provided to other companies, persons or institutions. Due to its importance, under this heading, of note is subcontracting income, in other words, payments made to the company as a result of its participation, as a subcontractor, in the design or production of a certain production of a specific product from another company.

They are considered as the total amount excluding the taxes levied.

TURNOVER

Turnover comprises the total imports invoiced by the observation unit during the reference period, due to the sales of goods and services provided to third parties, considering both those carried out directly by the observation unit itself, and those coming from temporary subcontracts.

These sales of goods or services are accounted for in net terms, that is, including the expenses charged to the client (transport, packages, etc.), though invoiced separately, but deducting the discounts on sales by early payment, returns of sales or the value of packages returned, as well as the "rappels" on sales. This includes those taxes and fees levied on the goods or services invoiced by the unit, but excludes the VAT charged to the client, as well as the special taxes on those activities levied for them.

GEOGRAPHICAL DESTINATION OF SALES

This concept covers the distribution by geographical markets of the total turnover amount for the company. 3 geographical destinations are specified: Spain, other European Union countries and rest of the world.

TASKS PERFORMED BY THE COMPANY FOR ASSETS

This concept considers the company expenses for its fixed assets (intangible assets, material assets, real estate investments and material assets underway) using its own equipment and personnel.

This concept includes the production of capital goods or buildings, as well as large repairs and improvements carried out on existing ones in order to increase the useful life of the good, its production capacity or its performance. Also included in this heading is the balancing entry for expenses which correspond to the payments made to other companies as remuneration for work commissioned from them for research and development (off premises R&D expenses).

The work carried out by the company itself for its fixed assets is assessed at cost price, which is determined by adding, to the acquisition price of the raw materials and other consumption materials, the direct costs that are chargeable to the product, as well as the indirect costs that could reasonably affect the product in question.

SUBSIDIES, GIFTS AND LEGACIES

This concept considers the values that must be charged to the result of the year due to subsidies, gifts and legacies.

REMAINING OPERATING INCOME

In this section, income is requested that, forming a part of the operating surplus of the company, has not been included in the previous sections. Among these, the income obtained by the company corresponding to income from property leased, income from industrial property granted in operation, income from commissions, income from services to personnel and miscellaneous services income.

OPERATING INCOME

This is the total amount obtained as a result of aggregating different income linked to operation, obtained by the company during the reference year (net value of turnover; tasks performed by the company for assets; subsidies, gifts and legacies; and the remainder of operating income).

CHANGES IN THE STOCK OF RAW MATERIALS, OTHER SUPPLIES AND MERCHANDISE

The variation in raw material, supply and merchandise stocks is defined as the amount corresponding to the difference between the final stocks at the end of the reference year, and the initial stocks at the beginning of the year.

Stock variations are valued at acquisition prices.

PRODUCT STOCK VARIATION

The variation in product stocks is defined as the difference between the total value of the final stocks of those products at the end of the reference year, and the initial stocks thereof at the beginning of said year.

Stock variations are assessed at production cost.

NET PURCHASES OF RAW MATERIALS

This concept considers net purchases (that is, once "rappels" and purchase returns are discounted) of raw materials (goods acquired for transformation in the productive process) made by the company during the reference year.

NET PURCHASES OF OTHER SUPPLIES

This concept covers the net purchases of supplies (fuels, spare parts, packaging, office

material, etc.) by the company during the reference year.

NET PURCHASES OF MERCHANDISE

This concept considers the net purchases of merchandise (goods acquired for resale, without subjecting them to a transformation process) by the company during the reference year.

WORK CARRIED OUT BY OTHER COMPANIES

This is the expense corresponding to the work that, forming part of the production process, is taken care of and carried out by other companies. Due to its importance, within this heading, worth noting are expenses from subcontracting, that is, the payments made by the company to other companies as a result of their participation, as subcontractors, in the design or production of a given product.

PURCHASES AND WORK CARRIED OUT BY OTHER COMPANIES

This is the total value obtained as a result of aggregating the purchases of raw materials, supplies and merchandise, and the work carried out by other companies.

GEOGRAPHICAL ORIGIN OF THE PURCHASES

This concept covers the distribution, according to geographical origin, of the total value of purchases made by the company. Distinction is made between 3 geographical origins: Spain, other European Union countries and the rest of the world.

SALARIES AND WAGES

This includes all compulsory or voluntary quantities paid in cash or in kind by the company to all types of employed personnel (permanent and temporary) as remuneration for the work carried out by them.

These payments are accounted for by their gross value, that is, before making the deductions corresponding to social security and income tax charged to workers. The complete base salary is included; Complements in cash for overtime, seniority, qualifications, danger, incentives, attendance, residence, transport bonus, high cost of living, etc.; bonuses based on profits, Christmas bonuses and extra pays; remunerations in kind (valued according to the net cost they represent for the company) gratuitously supplied or at a reduced price to its employees as consumption (food products, fuel, housing, clothing, shares distributed, etc.); as well as social security quotas and income tax (personal work) payable by the workers, paid for by the company without subsequently discounting it from their wages.

This excludes compensation paid for the purchase of implements, tools or work clothes; current expenses for employee transport organised by the company; current expenditure

and subsidies for sports, cultural or recreational facilities; professional training expenses, medical check ups and improvements in workplaces. Compensation paid directly by the company to its employees for illness, unemployment, dismissal, accident, etc., are also not included. covered in a separate heading.

COMPENSATION

Compensation is understood as those payments made directly by the company to its wage earners, in cases of illness, unemployment, dismissal, accident, pension, early retirement, etc., complementing those payments made by insurance organisations, or replacing those not received by them due to not being affiliated with them.

This excludes compensation paid by the company to the workers in advance, which are payable by Social Security, and are therefore paid subsequently by this organisation.

SOCIAL SECURITY INCURRED BY THE COMPANY

This includes standard contributions to Social Security incurred by the company, in other words, the quotas paid by the company to Social Security for the different benefits issued by the latter (old age, disability, illness, maternity, work-related accident, professional illness, unemployment and family allowance).

OTHER PERSONNEL COSTS

This concept must include all personnel expenses recorded as such by the company and not covered in the previous sections. Among others, long-term benefits using contribution or defined benefit systems, benefits to personnel via wealth instruments and other social expenses, this last item includes expenses of a social nature made, in compliance with a legal regulation, or voluntarily, by the company, such as subsidies for commissaries and kitchens, maintenance for vocational training schools and institutions, study grants, life and accident insurance premiums, etc.

This does not include current maintenance expenses for these benefits.

PERSONNEL EXPENSES

This concept includes the total aggregated value of the payments made by the company during the reference year as salaries and wages, compensation, social security and other personnel expenses.

EXTERNAL SERVICES

This concept comprises the total value of the set of operating expenses of a diverse nature made by the company during the reference year, such as R&D expenses, leases and fees, repairs and conservation, independent professional services, transport, insurance premiums, banking services and the like, advertising, propaganda and public relations, supplies and other services.

REMAINING OPERATING EXPENSES

This section covers all expenses which, forming a part of the operating surplus, have not been included in the previous sections.

OPERATING EXPENSES

This is the total amount obtained as a result of aggregating different expenses linked to use, carried out by the company during the reference year (purchases and work carried out by other companies; personnel expenses; external services; and other operating expenses).

PROFIT OR LOSS FOR THE YEAR.

This concept considers the total amount of profit or loss for the company, received as a result of the development of company activity. This may be positive (profit) or negative (loss).

ACQUISITIONS OF ENERGY PRODUCTS AND WATER CONSUMPTION

This includes all purchases of energy products made during the reference year, so long as said products were acquired to be used as fuel. Energy products used as raw material or for re-sale without transformation must be excluded. The figure should only be given as a value. The energy products requested are gas, electricity and other fuels. Water consumption is also requested.

INVESTMENT IN MATERIAL ASSETS

Investment is defined as the real increase in the value of capital resources made by the company during the reference year. This refers to gross investment.

Real increase of productive resources is understood as the increases in value occurring in the different types of assets, with an origin in purchases of new or used goods from third parties; in its own product of assets, or in work carried out by the company itself or by third parties on previously-existing elements, for the purpose of increasing its production capacity, performance or useful life (acquisitions, improvements or production itself).

Investment operations are included in their full amount, considering purchases at acquisition prices, excluding deductible VAT, but including transport, installation costs, registration and notary expenses, and other non-deductible taxes. Work carried out by the company with its own resources is valued at cost price.

A distinction is drawn between investment depending on the type of good, with investment data provided on land, goods and constructions; technical installations; machinery; and other tangible assets.

INVESTMENT IN INTANGIBLE ASSETS

Included in this variable is expenditure on activated research and development; investment in computer applications; and other intangible assets, such as concessions, patents, licences, trade fund, similar rights, and others.

7. Information collection

7.1. Organisation of the work

The information is collected annually, through the INE Collection Units. Completing the questionnaire online is encouraged, though in any case, informants have other response channels available (fax, post, telephone). The collection units are also responsible for attending the telephone lines so as to answer informant questions, and for recording and filtering the questionnaires. Telephone contact is established with the companies where a response is not obtained by the established deadline, or the response is considered to be insufficient or inconsistent.

The data collection process for reference year t is carried out beginning in the second quarter of year $t+1$, and lasts approximately four months.

For the control of the fieldwork, this considers the different situations that may arise during the information collection. The company is considered to be surveyed if it has a main activity included in the survey population scope, a completed questionnaire has been obtained and the data is verified by the established completeness and consistency controls.

Moreover, in the information collection process, a series of incidences that prevent obtaining the questionnaire may occur. Its rigorous treatment is of great importance, as its analysis enables updating the survey framework and having influence on the treatment of the information (data processing). These are as follows: final delisting or closure, temporary closure or inactivity, erroneously included, outside of the scope, duplicated or unlocatable, refusal and non-response.

7.2. Computerised management of the sample file

The management of the company file in the sample, both to control the collection, and to update informant company data, is carried out via a computerised application established for that purpose, which facilitates guaranteeing the control and organisation of the whole process. The system allows supervising the collection continuously, integrating the collection and filtering processes, and guaranteeing an efficient control of the process from the beginning of the survey, as systematic questionnaire completion and interpretation errors may be detected in the initial phases of the survey, thus enabling their correction.

7.3. Non-response rate

The non-response rate, once the questionnaire collection phase was completed, was 3.98%

for the whole of the survey.

7.4. Questionnaire models

Four different models of the questionnaire have been designed, for the purpose of adjusting the information requested to the specific company characteristics.

- For companies with fewer than 10 employed persons, a reduced questionnaire (model 1) has been used, in which a set of basic characteristics and variables has been collected in order to comply with the survey objectives.
- For companies with 10 to 49 employed persons, a more complex and detailed questionnaire model (model 2) has been used, in which, together with the information requested in the basic model (the information from one model can be integrated perfectly into the other), the variables requested have been expanded, at times requiring greater detail in the information breakdown.
- For companies with 50 or more employed persons, and whose activity is included in sections B and C of CNAE-2009, a more detailed questionnaire (model 3) is used, especially in those sections relating to external services and investment. This questionnaire also includes the information on a company level, an additional section that collects information on the different industrial establishments of the company, and a percentage breakdown is requested, by industrial establishment, of its main variables.
- For companies with 50 or more employed persons, and whose activity is included in sections D and E of CNAE-2009, a specific questionnaire (model 4) is used, which in addition to the same company-related information collected by model 3, also includes a different section regarding territorial distribution, which considers the characteristics of these activities themselves.

8. Data processing

The initial stage for the information processing of the survey is carried out in parallel to the actual questionnaire collection, for the entire duration thereof. The articulated system is centred on three main aspects: a continuous updating process; a filtering of the questionnaire content, integrated in the recording; and a processing of the inter-provincial management of the company unit, and in particular, of the multi-location companies. Its global objective is to establish sufficient quality levels that will permit a significant simplification of the subsequent treatment of the information.

The recording of the questionnaire is carried out continuously by the informant units, through the Internet platform, and by the collection units themselves, establishing the control regulations necessary for guaranteeing a suitable level of quality throughout the process. This facilitates controlling, once in this phase, those errors that may affect the data obtained from the informant units.

Regarding each of the fortnightly files of questionnaire recorded and filtered by the Collection Units, an information coverage control is performed, for the purpose of guaranteeing the completeness of the data recorded, detecting duplicates and coverage errors, and at the same time, being able to carry out a first assessment of the quality of the variables covered. In addition, a new microfiltering process is carried out, focusing on the

detection and filtering of errors and inconsistencies in the identification variables for each record, as well as the filtering and imputation of content errors. Depending on the characteristics of each type of error, in certain cases, automatic imputation procedures are used. Similarly, the systematic errors detected in the analysis and studies carried out previously on the recorded data are corrected.

Once the microfiltering phase has finished, this proceeds with the elevation factors, to determine the estimates of the different variables. The last stage, before the tabulation and dissemination of the results, is obtaining the analysis tables in order to eliminate errors and inconsistencies detected via macrofiltering techniques.

9. Dissemination of the results

The data disseminated intends to offer basic and relevant information on the main results of the survey, which enable meeting the demand for information by its different users.

The dissemination of the statistical results is organised in the following levels:

- According to 12 activity groupings (47 variables).
- According to 20 activity subgroupings (47 variables).
- According to 100 activity sectors (25 variables).

Annex 1 presents the detailed groupings, subgroupings and activity sectors, and their equivalence with CNAE-2009.

Data is provided on both a national level (according to the three indicated levels) and broken down by Autonomous Community (8 main variables, according to activity grouping).

It is worth noting that the interannual variations taken from the results of this survey, may be due, on occasion (and to a greater or lesser extent), to changes in the structure of the corresponding reference populations (for example, changes in activity in specific companies, resulting in their assignment to an activity sector other than that of the previous year, etc.), and therefore, in some cases, the aforementioned variations must be directly associated with a change (increase or decrease), of the same magnitude, in the production activity of the group of companies from a specific sector or subpopulation.

It is important to point out, lastly, that the dissemination of the survey is not solely limited to the tables offered here or covered in the publication. Safeguarding the restrictions derived from statistical secrecy, or from the sample nature of the survey, the existing IT procedures enable dealing with personalised requests for aggregated data, which may be provided in the medium or format chosen by the user.

Annex 1. CNAE-2009 activities included in the scope of the survey

Section B. Mining and quarrying industries

05	Mining of coal and lignite
0510	Mining of anthracite and coal
0520	Mining of lignite
06	Extraction of crude petroleum and natural gas
0610	Extraction of crude petroleum
0620	Extraction of natural gas
07	Mining of metal ores
0710	Mining of iron ores
0721	Extraction of uranium and thorium ores
0729	Extraction of other non-ferrous metal ores
08	Other mining and quarrying
0811	Extraction of ornamental and building stone, limestone, gypsum, chalk and slate
0812	Operation of gravel and sand pits; extraction of clays and kaolin
0891	Extraction of minerals for chemical products and fertilisers
0892	Extraction of peat
0893	Extraction of salt
0899	Other mining and quarrying industries n.e.c.
09	Mining support service activities
0910	Support activities for petroleum and natural gas extraction
0990	Support activities for other mining and quarrying

Section C. Manufacturing industry

10	Manufacture of food products
1011	Processing and preserving of meat
1012	Processing and preserving of poultry meat
1013	Production of meat and poultry meat products
1021	Processing of fish, crustaceans and molluscs
1022	Manufacture of fish preserves
1031	Processing and preserving of potatoes
1032	Manufacture of fruit and vegetable juice
1039	Other processing and preserving of fruit and vegetables
1042	Manufacture of margarine and similar edible fats
1043	Manufacture of olive oil
1044	Manufacture of other oils and fats
1052	Manufacture of ice cream
1053	Manufacture of cheese
1054	Preparation of milk and other dairy products
1061	Manufacture of grain mill products
1062	Manufacture of starches and starch products
1071	Manufacture of bread and fresh pastry goods and cakes
1072	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
1073	Manufacture of pasta, couscous and similar products
1081	Manufacture of sugar
1082	Manufacture of cocoa, chocolate and sugar confectionery
1083	Processing of coffee, tea and herbal teas
1084	Manufacture of spices, sauces and condiments
1085	Manufacture of prepared dishes and meals
1086	Manufacture of homogenised food preparations and dietetic food
1089	Manufacture of other food products n.c.o.p.
1091	Manufacture of prepared feeds for farm animals
1092	Manufacture of prepared pet food

11	Manufacture of beverages
1101	Distilling, rectifying and mixing of alcoholic beverages
1102	Manufacture of wines
1103	Manufacture of cider and other fruit wines
1104	Manufacture of other non-distilled fermented beverages
1105	Manufacture of beer
1106	Manufacture of malt
1107	Manufacture of non-alcoholic beverages; production of mineral water and other bottled water
12	Tobacco industry
1200	Tobacco industry
13	Manufacture of textiles
1310	Preparation and spinning of textile fibres
1320	Manufacture of textile fabrics
1330	Textile finishings
1391	Manufacture of knitted fabrics
1392	Manufacture of made-up textile articles, except clothing
1393	Manufacture of rugs and carpets
1394	Manufacture of cordage, rope, twine and netting
1395	Manufacture of non-woven fabrics and articles made from them, except apparel
1396	Manufacture of other technical and industrial textile products
1399	Manufacture of other textile products n.e.c.
14	Manufacture of wearing apparel
1411	Manufacture of leather clothes
1412	Manufacture of work clothes
1413	Manufacture of other outerwear
1414	Manufacture of underwear
1419	Manufacture of other clothing and accessories
1420	Manufacture of fur items
1431	Tailoring of hosiery
1439	Manufacture of other knitted and crocheted apparel
15	Manufacture of leather and related products
1511	Tanning and dressing of leather; dressing and dyeing of furs
1512	Manufacture of luggage, handbags, saddlery and harnesses
1520	Manufacture of footwear
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
1610	Sawmilling and planing of wood
1621	Manufacture of veneer sheets and wood-based panels
1622	Manufacture of assembled parquet floors
1623	Manufacture of other wood structures and carpentry and joinery for construction
1624	Manufacture of wooden containers and packaging
1629	Manufacture of other wood products; articles of cork, basketwork and wickerwork
17	Manufacture of paper and paper products
1711	Manufacture of paper pulp
1712	Manufacture of paper and cardboard
1721	Manufacture of corrugated paper and cardboard; manufacture of paper and cardboard containers and packing
1722	Manufacture of paper and cardboard goods for household, sanitary and hygienic use
1723	Manufacture of stationery
1724	Manufacture of wallpaper
1729	Manufacture of other paper and cardboard items
18	Printing and reproduction of recorded media
1811	Printing and service activities related to printing
1812	Other printing and graphic arts activities
1813	Prepress and media preparation services
1814	Bookbinding and related services
1820	Reproduction of recorded media
19	Manufacture of coke and refined petroleum products
1910	Manufacture of coke oven products
1920	Manufacture of refined petroleum products

20	Manufacture of chemicals and chemical products
2011	Manufacture of industrial gases
2012	Manufacture of dyes and pigments
2013	Manufacture of other basic inorganic chemical products
2014	Manufacture of other basic organic chemical products
2015	Manufacture of fertilisers and nitrogen compounds
2016	Manufacture of plastics in primary forms
2017	Manufacture of synthetic rubber in primary forms
2020	Manufacture of pesticides and other agro-chemical products
2030	Manufacture of paints, varnishes and similar coatings; printing inks and mastics
2041	Manufacture of soap and detergents, and other cleaning and polishing articles
2042	Manufacture of perfumes and cosmetics
2051	Manufacture of explosives
2052	Manufacture of glues
2053	Manufacture of essential oils
2059	Manufacture of other chemical products n.e.c.
2060	Manufacture of man-made and synthetic fibres
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
2110	Manufacture of basic pharmaceutical products
2120	Manufacture of pharmaceutical specialities
22	Manufacture of rubber and plastic products
2211	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
2219	Manufacture of other rubber products
2221	Manufacture of plastic plates, sheets, tubes and profiles
2222	Manufacture of plastic packing goods
2223	Manufacture of plastic products for construction
2229	Manufacture of other plastic products
23	Manufacture of other non-metallic mineral products
2311	Manufacture of flat glass
2312	Shaping and processing of flat glass
2313	Manufacture of hollow glass
2314	Manufacture of fibreglass
2319	Manufacture and processing of other glass, including technical glass
2320	Manufacture of refractory ceramic products
2331	Manufacture of ceramic tiles and flags
2332	Manufacture of bricks, tiles and construction products, in baked clay
2341	Manufacture of ceramic household and ornamental items
2342	Manufacture of ceramic sanitary fixtures
2343	Manufacture of ceramic insulators and insulating fittings
2344	Manufacture of other ceramic products for technical use
2349	Manufacture of other ceramic products
2351	Manufacture of cement
2352	Manufacture of lime and plaster
2361	Manufacture of concrete products for construction purposes
2362	Manufacture of plaster products for construction purposes
2363	Manufacture of ready-mixed concrete
2364	Manufacture of mortars
2365	Manufacture of fibre cement siding
2369	Manufacture of other concrete, plaster and cement products
2370	Stone cutting, working and finishing
2391	Manufacture of abrasive products
2399	Manufacture of other non-metallic mineral products n.e.c.
24	Manufacture of basic metals; manufacture of basic iron and steel and of ferro-alloys
2410	Manufacture of basic iron and steel and of ferro-alloys
2420	Manufacture of steel tubes, pipes, hollow profiles and accessories
2431	Cold drawing
2432	Cold rolling
2433	Cold forming or folding
2434	Wire drawing

2441	Production of precious metals
2442	Aluminium production
2443	Lead, zinc and tin production
2444	Copper production
2445	Other non-ferrous metal production
2446	Processing of nuclear fuels
2451	Casting of iron
2452	Casting of steel
2453	Casting of light metals
2454	Casting of other non-ferrous metals
25	Manufacture of fabricated metal products, except machinery and equipment
2511	Manufacture of metal structures and their components
2512	Manufacture of builders' metal carpentry and joinery
2521	Manufacture of central heating radiators and boilers
2529	Manufacture of other metal tanks, large reservoirs and containers
2530	Manufacture of steam generators, except central heating hot water boilers
2540	Manufacture of weapons and ammunition
2550	Forging, embossing and drawing of metals; powder metallurgy
2561	Treatment and coating of metals
2562	Mechanical engineering by third parties
2571	Manufacture of cutlery and silverware items
2572	Manufacture of locks and hinges
2573	Manufacture of tools
2591	Manufacture of iron or steel drums and similar containers
2592	Manufacture of light metal packaging
2593	Manufacture of wire, chain and spring products
2594	Manufacture of fasteners and screw machine products
2599	Manufacture of other metal products n.e.c.
26	Manufacture of computer, electronic and optical products
2611	Manufacture of electronic components
2612	Manufacture of assembled printed circuits
2620	Manufacture of computers and peripheral equipment
2630	Manufacture of communication equipment
2640	Manufacture of consumer electronics
2651	Manufacture of instruments and appliances for measuring, verification and navigation
2652	Manufacture of watches and clocks
2660	Manufacture of irradiation, electromedical and electrotherapeutic equipment
2670	Manufacture of optical instruments and photographic equipment
2680	Manufacture of magnetic and optical media
27	Manufacture of electrical equipment
2711	Manufacture of electric engines, generators and transformers
2712	Manufacture of electricity distribution and control equipment
2720	Manufacture of electric accumulators and batteries
2731	Manufacture of optical fibre cables
2732	Manufacture of other electric and electronic wires and cables
2733	Manufacture of cable devices
2740	Manufacture of lamps and electric lighting equipment
2751	Manufacture of household appliances
2752	Manufacture of non-electric household appliances
2790	Manufacture of other electrical equipment and material
28	Manufacture of machinery and equipment n.e.c.
2811	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
2812	Manufacture of hydraulic transmission and rubber tyre equipment
2813	Manufacture of pumps and compressors
2814	Manufacture of other bathroom fittings and valves
2815	Manufacture of bearings, gears, gearing and driving elements
2821	Manufacture of ovens and furnace burners
2822	Manufacture of lifting and handling equipment
2823	Manufacture of office machines and equipment, except computer equipment

2824	Manufacture of portable hand-held power tools
2825	Manufacture of non-household cooling and ventilation equipment
2829	Manufacture of other general purpose machinery n.e.c
2830	Manufacture of agricultural and forestry machinery
2841	Manufacture of machine-tools for working metal
2849	Manufacture of other machines-tools
2891	Manufacture of machinery for metallurgy
2892	Manufacture of machinery for the mining, quarrying and construction industries
2893	Manufacture of machinery for the food, beverage and tobacco industry
2894	Manufacture of machinery for the textile, apparel and leather industries
2895	Manufacture of machinery for the paper and cardboard industry
2896	Manufacture of machinery for the plastic and rubber industries
2899	Manufacture of other special purpose machinery n.e.c.
29	Manufacture of motor vehicles, trailers and semi-trailers
2910	Manufacture of motor vehicles
2920	Manufacture of bodywork for motor vehicles; manufacture of trailers and semi-trailers
2931	Manufacture of electric and electronic equipment for motor vehicles
2932	Manufacture of other components, pieces and accessories for motor vehicles
30	Manufacture of other transport equipment
3011	Manufacture of ships and floating structures
3012	Building of recreational and sporting boats
3020	Manufacture of railway locomotives and rolling stock
3030	Manufacture of air and spacecraft and related machinery
3040	Manufacture of military fighting vehicles
3091	Manufacture of motorcycles
3092	Manufacture of bicycles and vehicles for persons with disabilities
3099	Manufacture of transport material n.e.c.
31	Manufacture of furniture
3101	Manufacture of office and shop furniture
3102	Manufacture of kitchen furniture
3103	Manufacture of mattresses
3109	Manufacture of other furniture
32	Other manufacturing
3211	Striking of coins
3212	Manufacture of jewellery and related items
3213	Manufacture of costume jewellery and the like
3220	Manufacture of musical instruments
3230	Manufacture of sporting goods
3240	Manufacture of games and toys
3250	Manufacture of medical and dental instruments and supplies
3291	Manufacture of brooms and brushes
3299	Other manufacturing industries n.e.c.
33	Repair and installation of machinery and equipment
3311	Repair of metallic products
3312	Repair of machinery
3313	Repair of electronic and optical equipment
3314	Repair of electric equipment
3315	Repair and maintenance of naval items
3316	Repair and maintenance of aircraft and spacecraft
3317	Repair and maintenance of other transport material
3319	Repair of other equipment
3320	Installation of industrial machinery and equipment

Section D. Electricity, gas, steam and air conditioning supply

35	Electricity, gas, steam and air conditioning supply
3512	Transport of electricity
3513	Distribution of electrical energy
3514	Trade of electrical energy
3515	Production of hydroelectric energy
3516	Production of electrical energy from a conventional thermal source
3517	Production of electrical energy from a nuclear source
3518	Production of electrical energy from a wind source
3519	Production of electrical energy of another type
3521	Production of gas
3522	Distribution of gaseous fuels through pipes
3523	Trade of gaseous fuels through pipes
3530	Steam and air conditioning supply

Section E. Water supply; sewerage, waste management and remediation activities

36	Water collection, treatment and supply
3600	Water collection, treatment and supply
37	Sewerage
3700	Sewerage
38	Waste collection, treatment and disposal activities; materials recovery
3811	Collection of non-hazardous waste
3812	Collection of hazardous waste
3821	Treatment and removal of non-hazardous waste
3822	Treatment and removal of hazardous waste
3831	Separation and classification of materials
3832	Evaluating of previously classified materials
39	Remediation activities and other waste management services
3900	Remediation activities and other waste management services

Annex 2. Groupings, subgroupings and activity sectors, and their equivalence with CNAE-2009

GROUPING	SUBGROUPING	CNAE-2009 (divisions)	SECTOR	CNAE-2009	
Grouping 1: Mining and quarrying industries, energy, water and waste	1: Extractive and petroleum industries	05, 06, 07, 08, 09, 19	Sector 1: Extraction of coal (anthracite, soft coal and lignite)	05	
			Sector 2: Petroleum and natural gas industries	06, 09, 19	
			Sector 3: Extraction of rocks and metallic ores	07.08	
	19: Supply of electricity and gas	35	Sector 97: Production, transport and distribution of electrical energy	35.1	
			Sector 98: Production and distribution of gas, steam and air conditioning	35.2, 35.3	
	20: Water and waste	36, 37, 38, 39	Sector 99: Collection, purification and distribution of water	36	
			Sector 100: Sewerage, waste management and remediation activities	37, 38, 39	
	Grouping 2: Food, beverages and tobacco	2: Food products	10	Sector 4: Meat industry	10.1
				Sector 5: Fishing industry	10.2
Sector 6: Processing and preserving of fruit and vegetables				10.3	
Sector 7: Oils and fats				10.4	
Sector 8: Dairy products				10.5	
Sector 9: Milling, starch and starch products				10.6	
Sector 10: Bakery and farinaceous products				10.7	
Sector 11: Sugar, coffee, tea and infusions and confectionery				10.81, 10.82, 10.83	
Sector 12: Other food products				10.84, 10.85, 10.86, 10.89	
Sector 13: Animal feed		10.9			
3: Beverages and tobacco		11, 12	Sector 14: Manufacture of alcoholic beverages	11.01, 11.02, 11.03, 11.04, 11.05, 11.06	
			Sector 15: Bottled water and soft drink production	11.07	
			Sector 16: Tobacco industry	12	
Grouping 3: Textile, clothing, leather and footwear	4: Textile, clothing, leather and footwear	13, 14, 15	Sector 17: Preparation and spinning of textile fibres	13.1	
			Sector 18: Manufacture of woven textiles	13.2	
			Sector 19: Textile finishings	13.3	
			Sector 20: Manufacture of knitted textile fabrics and products produced from textiles, except garments	13.91, 13.92	
			Sector 21: Other textile industries	13.93, 13.94, 13.95, 13.96, 13.99	
			Sector 22: Manufacture of garments	14.1	
			Sector 23: Manufacture of fur items	14.2	
			Sector 24: Manufacture of knitted and crocheted garments	14.3	
			Sector 25: Manufacture of leather and fur and products thereof	15.1	
Sector 26: Manufacture of footwear	15.2				

GROUPING	SUBGROUPING	CNAE-2009 (divisions)	SECTOR	CNAE-2009
Grouping 4: Wood and cork, paper and graphic arts	5: Wood and cork	16	Sector 27: Sawmilling and planing of wood	16.10
			Sector 28: Manufacture of sheets, boards and other wood panels	16.21
			Sector 29: Wooden structures and carpentry and cabinetwork pieces for construction	16.22, 16.23
			Sector 30: Manufacture of wooden containers and packaging	16.24
			Sector 31: Manufacture of articles of cork, straw and plaiting materials and other wood products	16.29
	6: Paper and graphic arts	17, 18	Sector 32: Manufacture of pulp, paper and cardboard	17.1
			Sector 33: Manufacture of paper and cardboard articles	17.2
			Sector 34: Graphic arts and reproduction of recorded media	18
	Grouping 5: Chemical and pharmaceutical industry	7: Chemical industry	20	Sector 35: Manufacture of basic chemical products
Sector 36: Manufacture of pesticides and other agro-chemical products				20.2
Sector 37: Paints, varnishes, printing ink and mastics				20.3
Sector 38: Cleaning and polishing items, soap, detergents, perfumes and cosmetics				20.4
Sector 39: Manufacture of other chemical products				20.5
Sector 40: Manufacture of man-made fibres				20.6
8: Pharmaceutical industry		21	Sector 41: Manufacture of basic pharmaceutical products	21.1
			Sector 42: Manufacture of pharmaceutical specialities	21.2
Grouping 6: Rubber and plastic products	9: Rubber and plastic products	22	Sector 43: Manufacture of rubber products	22.1
			Sector 44: Manufacture of plastic products	22.2
Grouping 7: Various non-metallic ore products	10: Various non-metallic ore products	23	Sector 45: Manufacture of glass and glass products	23.1
			Sector 46: Manufacture of ceramic products, except those used for construction	23.2, 23.4
			Sector 47: Manufacture of ceramic products for construction	23.3
			Sector 48: Manufacture of cement, lime and plaster	23.5
			Sector 49: manufacture of elements made of concrete, cement and plaster	23.6
			Sector 50: Stone cutting, working and finishing	23.7
Sector 51: Manufacture of abrasive products and non-metallic mineral products n.e.c.	23.9			

GROUPING	SUBGROUPING	CNAE-2009 (divisions)	SECTOR	CNAE-2009
Grouping 8: Metallurgy and manufacture of metallic products, except machinery and equipment	11: Metallurgy	24	Sector 52: Manufacture of basic products in iron, steel and ferro-alloys	24.1
			Sector 53: Manufacture of steel tubes, pipes, hollow profiles and accessories	24.2
			Sector 54: Manufacture of other products for the primary transformation of steel	24.3
			Sector 55: Production of precious metals and other non-ferrous metals	24.4
			Sector 56: Casting of metals	24.5
	12: Manufacture of metal products, except machinery and equipment	25	Sector 57: Manufacture of metal structures and their components	25.11
			Sector 58: Manufacture of builders' metal carpentry and joinery of metal	25.12
			Sector 59: Manufacture of tanks, reservoirs and containers made of metal	25.2
			Sector 60: manufacture of steam generators, except central heating boilers	25.3
			Sector 61: Manufacture of weapons and ammunition	25.4
			Sector 62: Forging, embossing and drawing of metals; powder metallurgy	25.5
			Sector 63: Treatment and coating of metals	25.61
			Sector 64: General mechanical engineering by third parties	25.62
			Sector 65: Manufacture of cutlery and silverware, tools and hardware	25.7
Sector 66: Manufacture of other metal products	25.9			
Grouping 9: Electrical, electronic and optical material and equipment	13: Electrical, electronic and optical material and equipment	26.27	Sector 67: Manufacture of electronic components and assembled printed circuits	26.1
			Sector 68: Manufacture of computers and peripherals	26.2
			Sector 69: Manufacture of telecommunications equipment	26.3
			Sector 70: Manufacture of consumer electronics	26.4
			Sector 71: Manufacture of instruments and appliances for measuring, verification and navigation; manufacture of watches and clocks	26.5
			Sector 72: Radiation and medical and therapeutic equipment; optical and photographic instruments; magnetic and optical media	26.6, 26.7, 26.8
			Sector 73: Manufacture of engines, generators and electrical transformers, and of distribution and electrical control appliances.	27.1
			Sector 74: Manufacture of cables and cable devices	27.3
			Sector 75: Manufacture of lamps and electrical lighting equipment	27.4
			Sector 76: Manufacture of household appliances	27.5
Sector 77: Manufacture of batteries and accumulators and other electrical material and equipment	27.2, 27.9			

GROUPING	SUBGROUPING	CNAE-2009 (divisions)	SECTOR	CNAE-2009
Grouping 10: Mechanical machinery and equipment	14: Mechanical machinery and equipment	28	Sector 78: Manufacture of machinery for general purposes	28.1
			Sector 79: Manufacture of other general purpose machinery n.e.c.	28.2
			Sector 80: Manufacture of agrarian and forestry machinery	28.3
			Sector 81: Manufacture of machines-tools	28.4
			Sector 82: Manufacture of other specific purpose machinery	28.9
Grouping 11: Transport material	15: Motor vehicles	29	Sector 83: Manufacture of motor vehicles	29.1
			Sector 84: Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	29.2
			Sector 85: Manufacture of components, pieces and accessories for motor vehicles	29.3
	16: Transport material, except motor vehicles	30	Sector 86: Naval construction	30.1
			Sector 87: Manufacture of railway and tramway locomotives and rolling stock	30.2
			Sector 88: Aeronautical and aerospace construction and military combat vehicles	30.3, 30.4
			Sector 89: Manufacture of other transport material n.e.c.	30.9
			Grouping 12: Various manufacturing industries, repair and installation of machinery and equipment	17: Various manufacturing industries
Sector 91: Manufacture of jewellery, costume jewellery and the like	32.1			
Sector 92: Manufacture of sporting goods, games and toys	32.3, 32.4			
Sector 93: Manufacture of medical and dental instruments and supplies	32.5			
Sector 94: Manufacture of musical instruments Various other manufacturing industries	32.2, 32.9			
18: Repair and installation of machinery and equipment	33	Sector 95: Repair of metallic products, machinery and equipment		33.1
		Sector 96: Installation of industrial machines and equipment		33.2