

Orbis

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Data Guide



BUREAU VAN DIJK

Table of Contents

1 ACTIVITY	1
1.1 NEW ACTIVITY CLASSIFICATIONS	1
1.2 INDUSTRY CLASSIFICATIONS	2
1.2.1 <i>Industry classification - ANZSIC</i>	2
1.2.2 <i>Industry classification - Chinese SIC</i>	17
1.2.3 <i>Industry classification - Korean SIC</i>	43
1.2.4 <i>Industry classification - India NIC</i>	78
1.2.5 <i>Industry classification - Indonesia SIC</i>	111
1.2.6 <i>Industry classification - Major Sectors</i>	138
1.2.7 <i>Industry classification - NACE Rev. 2</i>	139
1.2.8 <i>Industry classification - NAICS 2007</i>	218
1.2.9 <i>Industry classification - OKED</i>	273
1.2.10 <i>Industry classification - OKVED</i>	309
1.2.11 <i>Industry classification - Philippine SIC (PSIC)</i>	344
1.2.12 <i>Industry classification - Singapore SIC</i>	365
1.2.13 <i>Industry classification - Taiwan SEC</i>	412
1.2.14 <i>Industry classification - UK SIC (2003)</i>	427
1.2.15 <i>Industry classification - UK SIC (2007)</i>	460
1.2.16 <i>Industry Classification - US SIC</i>	496
1.3 ACTIVITY OVERVIEW	529
1.4 CROSS-REFERENCING OF INDUSTRY CODES	530
2 ACCOUNT & STATUS INFORMATION	531
2.1 DETAILS ABOUT THE COLLECTION OF ACCOUNTS	531
2.1.1 <i>Listed companies</i>	531
2.1.2 <i>Industrial companies</i>	532
2.1.3 <i>Insurance Companies Worldwide: details about the collection of account</i>	598
2.1.4 <i>Banks Worldwide: details about the collection of account</i>	599
2.2 TYPES OF ACCOUNT	600
2.2.1 <i>Companies with detailed financial data</i>	600
2.2.2 <i>Companies with limited financial data</i>	600
2.3 COMPANY STATUS DEFINITIONS	601
2.4 AUDIT STATUS	602
2.5 SOURCE OF ACCOUNTS	603
2.6 REGULATORY ENVIRONMENT	603
2.6.1 <i>Overview</i>	603
2.6.2 <i>Information provided</i>	604
2.6.3 <i>Regulators</i>	604
2.6.4 <i>Current, Obsolete documents and historical documents</i>	604
2.6.5 <i>Publication date, Last Checked date of the PDFs</i>	604
2.6.6 <i>Status</i>	605
2.6.7 <i>Data matching</i>	605
3 COMPANY IDENTIFICATION NUMBERS	606
3.1 BvD IDENTIFICATION NUMBERS	606
3.1.1 <i>Structure of a BvD ID number</i>	606
3.1.2 <i>BvD ID Number and consolidation or type accounts</i>	606
3.1.3 <i>Structure of a BvD9 number</i>	607
3.1.4 <i>Reasons for a BvD ID number or a BvD9 to change</i>	607
3.1.5 <i>WEEKLY MANAGEMENT OF IDENTIFIER CHANGES</i>	607

3.1.6 <i>Reasons for a BvD ID number or a BvD9 to disappear from Orbis without any change available</i>	608
3.2 EUROPEAN VAT NUMBER	608
4 COVERAGE	610
4.1 COMPANY SIZE CATEGORIES.....	610
4.1.1 <i>Very large Companies (VL)</i>	610
4.1.2 <i>Large Companies (L).....</i>	610
4.1.3 <i>Medium sized Companies (M).....</i>	610
4.1.4 <i>Small Companies (S).....</i>	610
5 CURRENCIES.....	612
5.1 EXCHANGE RATES.....	612
5.2 IMF CURRENCY CODES	612
6 DATA UPDATING FREQUENCY BY SOURCE AND COUNTRY/COMPANY TYPE	618
7 DIRECTORS/CONTACTS.....	624
7.1 HOW THE CONTACTS DATABASE IS CONSTRUCTED	624
7.1.1 <i>Overview</i>	624
7.1.2 <i>Step 1: Preparation of the data by BvD.....</i>	624
7.1.3 <i>Step 2: Identification and merging process by Vadis Consulting.....</i>	624
7.1.4 <i>Step 3: Final touch at BvD and inclusion in Orbis</i>	625
7.2 HOW TO UNDERSTAND C-SUITE DIRECTORS POSITIONS	625
7.2.1 <i>Definition of C-Suite</i>	625
7.2.2 <i>BvD logic for C-Suite</i>	625
7.3 HOW TO UNDERSTAND THE DATES RELATING TO A DIRECTOR'S POSITION	625
7.3.1 <i>Appointment date</i>	625
7.3.2 <i>Resignation date</i>	626
7.3.3 <i>Previous since date: "Not valid after [...]"</i>	626
7.3.4 <i>Information validity date(s): "Confirmed on [...]"</i>	626
7.3.5 <i>Date(s) last received from IP(s): "received on [...]"</i>	626
7.3.6 <i>Information provider(s)</i>	626
7.3.7 <i>Information source(s)</i>	626
7.4 WOMEN OR MINORITY OWNED US COMPANIES	627
7.4.1 <i>Woman owned business.....</i>	627
7.4.2 <i>Minority owned business.....</i>	627
7.5 HOW OUR IPs COLLECT DATA.....	627
7.5.1 <i>Bulgaria (Creditreform Bulgaria).....</i>	627
7.5.2 <i>Czech Republic (Bisnode).....</i>	627
7.5.3 <i>Finland (Suomen Asiakastieto).....</i>	628
7.5.4 <i>Italy (CERVED)</i>	628
7.5.5 <i>Spain (Informa).....</i>	629
7.5.6 <i>International IPs</i>	629
8 FINANCIAL DATA	631
8.1 ANNUALISATION OF FINANCIAL ITEMS	631
8.2 CORRESPONDENCE TABLES	631
8.2.1 <i>Correspondence table for Australian companies</i>	631
8.2.2 <i>Correspondence table for Austrian companies</i>	633
8.2.3 <i>Belgian and Luxembourg companies and associations.....</i>	636
8.2.4 <i>Correspondence table for Bosnian companies</i>	643
8.2.5 <i>Correspondence table for British and Irish companies (FAME)</i>	646
8.2.6 <i>Correspondence table for Bulgaria companies</i>	647

8.2.7	<i>Correspondence table for Chinese companies</i>	650
8.2.8	<i>Correspondence table for Croatian companies</i>	651
8.2.9	<i>Correspondence table for Czech companies.....</i>	653
8.2.10	<i>Correspondence table for Danish companies</i>	656
8.2.11	<i>Correspondence table for Dutch companies.....</i>	659
8.2.12	<i>Correspondence table for Estonia companies</i>	662
8.2.13	<i>Finnish companies</i>	665
8.2.14	<i>French companies.....</i>	677
8.2.15	<i>Correspondence table for German companies</i>	690
8.2.16	<i>Correspondence table for Greek companies.....</i>	697
8.2.17	<i>Correspondence table for Hungarian companies</i>	700
8.2.18	<i>Correspondence table for Icelandic companies</i>	702
8.2.19	<i>Correspondence table for Industrial template on Osiris</i>	705
8.2.20	<i>Correspondence table for Italian companies</i>	707
8.2.21	<i>Correspondence table for Japanese companies.....</i>	711
8.2.22	<i>Correspondence table for Korean companies.....</i>	714
8.2.23	<i>Correspondence table for Latvian companies.....</i>	716
8.2.24	<i>Correspondence table for Lithuanian companies</i>	720
8.2.25	<i>Correspondence table for Maltese companies</i>	723
8.2.26	<i>Correspondence table for Moldavian companies</i>	724
8.2.27	<i>Correspondence table for Montenegrin companies</i>	728
8.2.28	<i>Correspondence table for Norwegian companies.....</i>	731
8.2.29	<i>Correspondence table for Polish companies.....</i>	734
8.2.30	<i>Correspondence table for Portuguese companies</i>	736
8.2.31	<i>Correspondence table for Romanian companies.....</i>	738
8.2.32	<i>Correspondence table for Russian companies</i>	740
8.2.33	<i>Correspondence table for Serbian companies</i>	744
8.2.34	<i>Correspondence table for Slovakian companies.....</i>	746
8.2.35	<i>Correspondence table for Slovenian companies</i>	750
8.2.36	<i>Correspondence table for Spanish companies.....</i>	752
8.2.37	<i>Correspondence table for Swedish companies</i>	754
8.2.38	<i>Correspondence table for Swiss companies.....</i>	758
8.2.39	<i>Correspondence table for Turkish companies.....</i>	760
8.2.40	<i>Correspondence table for Ukrainian companies.....</i>	762
8.3	FORMAT DEFINITIONS.....	764
8.3.1	<i>Global format</i>	764
8.3.2	<i>Ratios</i>	767
8.4	USING ESTIMATES.....	768
8.4.1	<i>Estimating turnovers</i>	768
8.4.2	<i>Estimating the number of employees.....</i>	769
8.4.3	<i>Estimating Total assets</i>	770
9	GEOGRAPHIC DATA	772
9.1	WORLD REGIONS.....	772
9.1.1	<i>World regions</i>	772
9.1.2	<i>Geographical world regions</i>	772
9.1.3	<i>Political world regions</i>	773
9.2	ISO COUNTRY CODES	774
10	INFORMATION PROVIDERS	780
10.1	COMPANY RECORDS	780
10.2	FINANCIAL STRENGTH	784
10.3	RATINGS	784

Table of Contents

10.4	NEWS.....	784
10.5	INDUSTRY & COMPANY REPORTS.....	784
10.6	OTHERS	785
11	LEGAL FORMS	786
11.1	LEGAL FORMS CATEGORIES.....	786
12	MISCELLANEOUS.....	788
12.1	INCORPORATION DATE	788
13	OWNERSHIP.....	789
13.1	INTRODUCTION.....	789
13.2	INFORMATION COLLECTED	789
13.2.1	<i>What is the Ownership Database?</i>	789
13.2.2	<i>Type of link : Direct or Ultimate / Active or Archived</i>	790
13.2.3	<i>Types of shareholders or subsidiaries</i>	790
13.2.4	<i>Type of percentage: Direct and Total Ownership</i>	792
13.2.5	<i>Remark on the term Subsidiary</i>	797
13.2.6	<i>Date of the information</i>	797
13.3	ARCHIVED DATA	798
13.4	RULES TO DISPLAY SHAREHOLDER INFORMATION AS AVAILABLE ON A SPECIFIC DATE	799
13.5	BvD INDEPENDENCE INDICATOR	800
13.6	ULTIMATE OWNER IDENTIFICATION	802
13.6.1	<i>Choose your definition of the Ultimate Owner</i>	803
13.6.2	<i>Ultimate Owner Identification: Special Cases</i>	804
13.6.3	<i>Characteristics of an Ultimate Owner link calculated by BvD</i>	805
13.6.4	<i>Further qualification of Ultimate Owner links</i>	805
13.6.5	<i>Corporate Group</i>	806
13.6.6	<i>Global and Domestic Ultimate Owners</i>	807
13.6.7	<i>Controlling and Immediate Shareholders</i>	807
13.7	BENEFICIAL OWNERS	808
13.7.1	<i>Beneficial Owners Identification</i>	808
13.7.2	<i>Search on Beneficial Owner</i>	811
13.8	SUBSIDIARIES LEVELS	812
13.9	BRANCHES AND FOREIGN COMPANIES IN BvD PRODUCTS.....	813
13.10	WEIGHTED PERCENTAGES OF OWNERSHIP	814
13.11	HANDLING OF ACQUISITIONS, MERGERS AND SPIN-OFFS.....	815
13.12	INFORMATION SOURCES	815
13.12.1	<i>Information Collection</i>	815
13.12.2	<i>Information Providers</i>	818
13.12.3	<i>Breakdown of the recorded links according to the sources</i>	820
13.12.4	<i>Dealing with conflicting information</i>	821
13.13	RULES AND LIMITATIONS WHEN EXPORTING OWNERSHIP DATA.....	821
13.13.1	<i>Export of a report</i>	821
13.13.2	<i>Export of a list</i>	821
14	PATENTS.....	823
14.1	PATENTS - OVERVIEW	823
14.1.1	<i>Data matching</i>	823
14.2	PATENTS - GLOSSARY	823
14.2.1	<i>Abstract</i>	823
14.2.2	<i>Application for a patent</i>	823
14.2.3	<i>Application date</i>	823

14.2.4	<i>Application number</i>	823
14.2.5	<i>Associated publication</i>	824
14.2.6	<i>Cited documents</i>	824
14.2.7	<i>Citing documents</i>	824
14.2.8	<i>Current owner (Applicant)</i>	824
14.2.9	<i>European classification (ECLA)</i>	824
14.2.10	<i>Granted</i>	824
14.2.11	<i>International classification</i>	824
14.2.12	<i>International Patent Classification</i>	824
14.2.13	<i>Inventor</i>	824
14.2.14	<i>Other publication</i>	825
14.2.15	<i>Patent publication number</i>	825
14.2.16	<i>Priority date</i>	825
14.2.17	<i>Priority number</i>	825
14.2.18	<i>Publication</i>	825
14.2.19	<i>Publication date</i>	825
14.2.20	<i>Publication title</i>	825
14.2.21	<i>Publication number</i>	825
14.3	IP-BI – “INNOVATION STRENGTH” - COMPANY INDICATOR	826
14.3.1	<i>What do the different scores measure?</i>	826
14.3.2	<i>Which scale is used?</i>	826
14.3.3	<i>Frequently asked questions</i>	827
14.3.4	<i>How often are the scores refreshed?</i>	828
14.3.5	<i>Why do not all companies have key figures and a portfolio value?</i>	828
14.3.6	<i>Who is the provider?</i>	828
15	PEER GROUPS	829
15.1	OVERVIEW	829
15.1.1	<i>Standard peer group</i>	829
15.1.2	<i>Own peer group</i>	829
15.2	DEFAULT AND CURRENT PEER GROUPS	829
15.2.1	<i>Default peer group</i>	829
15.2.2	<i>Current peer group</i>	829
15.3	STANDARD PEER GROUP DEFINITION	829
15.3.1	<i>Overview</i>	829
15.3.2	<i>Details on how Standard peer groups are built</i>	830
16	PUBLIC INTEREST ENTITIES	832
17	RATINGS AND SCORES	833
17.1	FINANCIAL STRENGTH	833
17.1.1	<i>CRIF Financial Stability Score</i>	833
17.1.2	<i>modeFinance – MORE credit risk analysis</i>	833
17.1.3	<i>Details</i>	835
17.1.4	<i>modeFinance - Qualitative Score</i>	838
17.1.5	<i>Trucost – Environmental Risk Metrics</i>	847
17.1.6	<i>Vadis Predictive Indicators</i>	848
17.1.7	<i>WVB – Global risk model</i>	855
17.1.8	<i>Zanders – Falcon Global Credit Risk Model</i>	858
17.1.9	<i>Bureau van Dijk – Enterprise Valuation</i>	871
17.1.10	<i>RepRisk</i>	873
17.2	NATIONAL SCORES	875
17.2.1	<i>Swiss scores</i>	875

Table of Contents

17.2.2	<i>US/Canada Scores</i>	876
17.3	MORNINGSTAR CREDIT RATINGS DEFINITIONS.....	876
17.3.1	<i>Morningstar Credit rating codes (as at January 2015)</i>	876
17.3.2	<i>Detailed Morningstar Credit Rating codes (as at January 2015)</i>	877
18	ROYALTY DATABASE	879
18.1	KTMINE DATA - FREQUENTLY ASKED QUESTIONS	879
18.2	AGREEMENT TYPES.....	881
18.2.1	<i>Asset Purchase</i>	881
18.2.2	<i>Cross License</i>	881
18.2.3	<i>Distribution</i>	881
18.2.4	<i>Franchise</i>	882
18.2.5	<i>Joint Development</i>	882
18.2.6	<i>Manufacturing/Process Intangible</i>	882
18.2.7	<i>Marketing Intangible</i>	882
18.2.8	<i>Other</i>	882
18.2.9	<i>Service</i>	882
18.2.10	<i>Software</i>	882
18.3	ROYALTY RATES	882
18.3.1	<i>Level</i>	882
18.3.2	<i>Base</i>	882
18.4	KTMINE INDUSTRY CLASSIFICATION.....	883
18.4.1	<i>Advertising</i>	883
18.4.2	<i>Agribusiness</i>	883
18.4.3	<i>Alcoholic Beverages and Tobacco</i>	883
18.4.4	<i>Alternative and Renewable Energy</i>	884
18.4.5	<i>Biotechnology</i>	884
18.4.6	<i>Broadcast and Cable</i>	884
18.4.7	<i>Business Services</i>	884
18.4.8	<i>Chemicals</i>	885
18.4.9	<i>Computers - Hardware and Software</i>	885
18.4.10	<i>Construction</i>	885
18.4.11	<i>Consumer Durables</i>	885
18.4.12	<i>Consumer Non Durables</i>	886
18.4.13	<i>Consumer Services</i>	886
18.4.14	<i>Education</i>	887
18.4.15	<i>Electric Utilities</i>	887
18.4.16	<i>Entertainment</i>	887
18.4.17	<i>Environmental and Waste Management</i>	888
18.4.18	<i>Financial Services</i>	888
18.4.19	<i>Food and Nonalcoholic Beverages</i>	888
18.4.20	<i>Gaming</i>	889
18.4.21	<i>Healthcare - Facilities</i>	889
18.4.22	<i>Healthcare - Insurance</i>	889
18.4.23	<i>Healthcare - Pharmaceutical</i>	889
18.4.24	<i>Healthcare - Products and Supplies</i>	890
18.4.25	<i>Industrial Equipment and Machinery</i>	890
18.4.26	<i>Internet</i>	890
18.4.27	<i>Metals</i>	890
18.4.28	<i>Mining</i>	891
18.4.29	<i>Oil and Gas</i>	891
18.4.30	<i>Paper and Forest Products</i>	891
18.4.31	<i>Public Safety</i>	891

18.4.32	<i>Publishing</i>	892
18.4.33	<i>Restaurants</i>	892
18.4.34	<i>Retail</i>	892
18.4.35	<i>Semiconductors</i>	893
18.4.36	<i>Telecommunications</i>	893
18.4.37	<i>Transportation Equipment and Parts</i>	893
18.4.38	<i>Travel and Recreation</i>	894
19	STOCK DATA	895
19.1	STOCK DATA - OVERVIEW.....	895
19.2	BASIC STOCK DATA DEFINITIONS	895
19.3	FORMULA FOR STOCK DATA RATIOS	896
19.4	STOCK DATA REPORT SECTIONS	897
19.4.1	<i>Security and price information</i>	897
19.4.2	<i>Current stock data</i>	900
19.4.3	<i>Annual Stock Data</i>	900
19.4.4	<i>Current Stock Valuation</i>	901
19.4.5	<i>Annual stock valuation</i>	902
19.4.6	<i>Monthly pricing series</i>	903
19.4.7	<i>Weekly pricing series</i>	904
19.4.8	<i>Daily pricing series</i>	904
20	APPENDICES	906
20.1	ABSOLUTE YEARS.....	906
20.2	ACCESSING ORBIS	906
20.3	RELATIVE YEARS.....	906
20.4	COMPANY SET	906
20.5	CREDIT SYSTEM	906
20.6	CORRELATION COEFFICIENT	907
20.7	CUSTOMISE HEADERS AND FOOTERS	907
20.8	PEER REPORT	909
20.9	RELATIVE INTERQUARTILE INTERVAL.....	909
20.10	UPLOADING COMPANIES BASED ON A LIST OF ID NUMBERS	909
21	INDEX	911
22	911

1 Activity

1.1 New activity classifications

A new version of the European industrial activity classification (NACE Rev 2) has been approved by the European Commission. The NACE Rev 2 classification incorporates significant changes from NACE Rev 1.1. These changes were needed due to evolutions in technology and corporate socioeconomic factors. Furthermore, some countries like the United States developed specific classifications that are no longer compatible with the ones used in Europe.

The changes are occurring at every level of the classification and will introduce new sectors for 'Water Supply, Sewage, Waste Management and Remediation', 'Information and Communication', 'Professional, Scientific and Technical Activities', 'Administrative and Support Service Activities' and 'Arts, Entertainment and Recreation'.

Similar changes will be made in the national classifications that are derived from NACE. The existing classifications will be replaced on Orbis by these new versions.

In 1997 the NAICS (North American Industry Classification System) were introduced. The NAICS reflects the structure of the economy in the United States, Canada, and Mexico, including the emergence and growth of the service sector and new and advanced technologies. In 2002 there was a revision of the NAICS 1997. The NAICS 2002 is the same as the NAICS 1997 for fourteen of the twenty sectors. Construction and wholesale trade are substantially changed, but the revisions also modify a number of retail classifications and the organization of the information sector. Very minor boundary adjustments affect administrative and support services and mining. Then the NAICS 2002 were replaced by the NAICS 2007. This update has been available on Orbis since the end of 2008. There were some minor changes between the two versions. NAICS 2007 was exactly the same as NAICS 2002 for thirteen of the twenty sectors. There was restructuring within part of the information sector. Industry changes affect the boundaries of three sectors.

The last revision took place in 2012. The NAICS 2012 classification incorporates several changes from NAICS 2007. New industries have been added (electric power generation) and others have been realigned (Drywall and insulation, tobacco industry and Fuel dealers).

The following table lists changes with their associated dates of implementation, links to conversion tables, and links to more information:

	Old activity Classification	New activity classification	Country / region	Date of implementation	Link for more information
1	NACE Rev. 1.1.	NACE Rev. 2	Europe	01/01/2008	File
2	NAF Rev. 1	NAF Rev. 2	France	01/01/2008	File
3	CNAE - 93 Rev. 1	CNAE 2009	Spain	01/01/2008	
4	CAE - Rev. 2.1.	CAE - Rev. 3	Portugal	01/01/2008	
5	NACE BEL 2003	NACE BEL 2008	Belgium/Luxembourg	01/01/2008	File
6	SNI - SE 2002	SNI- SE 2007	Sweden	01/01/2008	
7	WZ 2003	WZ 2008	Germany/Austria	01/01/2008	
8	ATECO 2002	ATECO 2007	Italy	To be confirmed	
9	NAICS 2002	NAICS 2012	International/US	01/11/2014	
10	KSIC	KSIC 9	Korea	01/01/2008	

11	BIK	SBI 2009	Netherlands	To be confirmed	
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1.2 Industry Classifications

1.2.1 Industry classification - ANZSIC

Code	Label
A	Agriculture, Forestry and Fishing
A01	Agriculture
A011	Horticulture and Fruit Growing
A0111	Plant Nurseries
A0112	Cut Flower and Flower Seed Growing
A0113	Vegetable Growing
A0114	Grape Growing
A0115	Apple and Pear Growing
A0116	Stone Fruit Growing
A0117	Kiwi Fruit Growing
A0119	Fruit Growing n.e.c.
A012	Grain, Sheep and Beef Cattle Farming
A0121	Grain Growing
A0122	Grain-Sheep and Grain-Beef Cattle Farming
A0123	Sheep-Beef Cattle Farming
A0124	Sheep Farming
A0125	Beef Cattle Farming
A013	Dairy Cattle Farming
A0130	Dairy Cattle Farming
A014	Poultry Farming
A0141	Poultry Farming (Meat)
A0142	Poultry Farming (Eggs)
A015	Other Livestock Farming
A0151	Pig Farming
A0152	Horse Farming
A0153	Deer Farming
A0159	Livestock Farming n.e.c.
A016	Other Crop Growing
A0161	Sugar Cane Growing
A0162	Cotton Growing
A0169	Crop and Plant Growing n.e.c.
A02	Services to Agriculture; Hunting and Trapping
A021	Services to Agriculture
A0211	Cotton Ginning
A0212	Shearing Services
A0213	Aerial Agricultural Services
A0219	Services to Agriculture n.e.c.
A022	Hunting and Trapping
A0220	Hunting and Trapping

A03	Forestry and Logging
A030	Forestry and Logging
A0301	Forestry
A0302	Logging
A0303	Services to Forestry
A04	Commercial Fishing
A041	Marine Fishing
A0411	Rock Lobster Fishing
A0412	Prawn Fishing
A0413	Finfish Trawling
A0414	Squid Jigging
A0415	Line Fishing
A0419	Marine Fishing n.e.c.
A042	Aquaculture
A0420	Aquaculture
B	Mining
B11	Coal Mining
B110	Coal Mining
B1101	Black Coal Mining
B1102	Brown Coal Mining
B12	Oil and Gas Extraction
B120	Oil and Gas Extraction
B1200	Oil and Gas Extraction
B13	Metal Ore Mining
B131	Metal Ore Mining
B1311	Iron Ore Mining
B1312	Bauxite Mining
B1313	Copper Ore Mining
B1314	Gold Ore Mining
B1315	Mineral Sand Mining
B1316	Nickel Ore Mining
B1317	Silver-Lead-Zinc Ore Mining
B1319	Metal Ore Mining n.e.c.
B14	Other Mining
B141	Construction Material Mining
B1411	Gravel and Sand Quarrying
B1419	Construction Material Mining n.e.c.
B142	Other Mining
B1420	Mining n.e.c.
B15	Services to Mining
B151	Exploration
B1511	Petroleum Exploration (Own Account)
B1512	Petroleum Exploration Services
B1513	Mineral Exploration (Own Account)
B1514	Mineral Exploration Services
B152	Other Mining Services
B1520	Other Mining Services

C	Manufacturing
C21	Food, Beverage and Tobacco Manufacturing
C211	Meat and Meat Product Manufacturing
C2111	Meat Processing
C2112	Poultry Processing
C2113	Bacon, Ham and Smallgood Manufacturing
C212	Dairy Product Manufacturing
C2121	Milk and Cream Processing
C2122	Ice Cream Manufacturing
C2129	Dairy Product Manufacturing n.e.c.
C213	Fruit and Vegetable Processing
C2130	Fruit and Vegetable Processing
C214	Oil and Fat Manufacturing
C2140	Oil and Fat Manufacturing
C215	Flour Mill and Cereal Food Manufacturing
C2151	Flour Mill Product Manufacturing
C2152	Cereal Food and Baking Mix Manufacturing
C216	Bakery Product Manufacturing
C2161	Bread Manufacturing
C2162	Cake and Pastry Manufacturing
C2163	Biscuit Manufacturing
C217	Other Food Manufacturing
C2171	Sugar Manufacturing
C2172	Confectionery Manufacturing
C2173	Seafood Processing
C2174	Prepared Animal and Bird Feed Manufacturing
C2179	Food Manufacturing n.e.c.
C218	Beverage and Malt Manufacturing
C2181	Soft Drink, Cordial and Syrup Manufacturing
C2182	Beer and Malt Manufacturing
C2183	Wine Manufacturing
C2184	Spirit Manufacturing
C219	Tobacco Product Manufacturing
C2190	Tobacco Product Manufacturing
C22	Textile, Clothing, Footwear, and Leather Manufacturing
C221	Textile Fibre, Yarn and Woven Fabric Manufacturing
C2211	Wool Scouring
C2212	Synthetic Fibre Textile Manufacturing
C2213	Cotton Textile Manufacturing
C2214	Wool Textile Manufacturing
C2215	Textile Finishing
C222	Textile Product Manufacturing
C2221	Made-Up Textile Product Manufacturing
C2222	Textile Floor Covering Manufacturing
C2223	Rope, Cordage and Twine Manufacturing
C2229	Textile Product Manufacturing n.e.c.
C223	Knitting Mills

C2231	Hosiery Manufacturing
C2232	Cardigan and Pullover Manufacturing
C2239	Knitting Mill Product Manufacturing n.e.c.
C224	Clothing Manufacturing
C2241	Men's and Boy's Wear Manufacturing
C2242	Women's and Girl's Wear Manufacturing
C2243	Sleepwear, Underwear and Infant Clothing Manufacturing
C2249	Clothing Manufacturing n.e.c.
C225	Footwear Manufacturing
C2250	Footwear Manufacturing
C226	Leather and Leather Product Manufacturing
C2261	Leather Tanning and Fur Dressing
C2262	Leather and Leather Substitute Product Manufacturing
C23	Wood and Paper Product Manufacturing
C231	Log Sawmilling and Timber Dressing
C2311	Log Sawmilling
C2312	Wood Chipping
C2313	Timber Resawing and Dressing
C232	Other Wood Product Manufacturing
C2321	Plywood and Veneer Manufacturing
C2322	Fabricated Wood Manufacturing
C2323	Wooden Structural Component Manufacturing
C2329	Wood Product Manufacturing n.e.c.
C233	Paper and Paper Product Manufacturing
C2331	Pulp, Paper and Paperboard Manufacturing
C2332	Solid Paperboard Container Manufacturing
C2333	Corrugated Paperboard Container Manufacturing
C2334	Paper Bag and Sack Manufacturing
C2339	Paper Product Manufacturing n.e.c.
C24	Printing, Publishing and Recorded Media
C241	Printing and Services to Printing
C2411	Paper Stationery Manufacturing
C2412	Printing
C2413	Services to Printing
C242	Publishing
C2421	Newspaper Printing or Publishing
C2422	Other Periodical Publishing
C2423	Book and Other Publishing
C243	Recorded Media Manufacturing and Publishing
C2430	Recorded Media Manufacturing and Publishing
C25	Petroleum, Coal, Chemical and Associated Product Manufacturing
C251	Petroleum Refining
C2510	Petroleum Refining
C252	Petroleum and Coal Product Manufacturing n.e.c.
C2520	Petroleum and Coal Product Manufacturing n.e.c.
C253	Basic Chemical Manufacturing
C2531	Fertilizer Manufacturing

C2532	Industrial Gas Manufacturing
C2533	Synthetic Resin Manufacturing
C2534	Organic Industrial Chemical Manufacturing n.e.c.
C2535	Inorganic Industrial Chemical Manufacturing n.e.c.
C254	Other Chemical Product Manufacturing
C2541	Explosive Manufacturing
C2542	Paint Manufacturing
C2543	Medicinal and Pharmaceutical Product Manufacturing
C2544	Pesticide Manufacturing
C2545	Soap and Other Detergent Manufacturing
C2546	Cosmetic and Toiletry Preparation Manufacturing
C2547	Ink Manufacturing
C2549	Chemical Product Manufacturing n.e.c.
C255	Rubber Product Manufacturing
C2551	Rubber Tyre Manufacturing
C2559	Rubber Product Manufacturing n.e.c.
C256	Plastic Product Manufacturing
C2561	Plastic Blow Moulded Product Manufacturing
C2562	Plastic Extruded Product Manufacturing
C2563	Plastic Bag and Film Manufacturing
C2564	Plastic Product Rigid Fibre Reinforced Manufacturing
C2565	Plastic Foam Product Manufacturing
C2566	Plastic Injection Moulded Product Manufacturing
C26	Non-Metallic Mineral Product Manufacturing
C261	Glass and Glass Product Manufacturing
C2610	Glass and Glass Product Manufacturing
C262	Ceramic Product Manufacturing
C2621	Clay Brick Manufacturing
C2622	Ceramic Product Manufacturing
C2623	Ceramic Tile and Pipe Manufacturing
C2629	Ceramic Product Manufacturing n.e.c.
C263	Cement, Lime, Plaster and Concrete Product Manufacturing
C2631	Cement and Lime Manufacturing
C2632	Plaster Product Manufacturing
C2633	Concrete Slurry Manufacturing
C2634	Concrete Pipe and Box Culvert Manufacturing
C2635	Concrete Product Manufacturing n.e.c.
C264	Non-Metallic Mineral Product Manufacturing n.e.c.
C2640	Non-Metallic Mineral Product Manufacturing n.e.c.
C27	Metal Product Manufacturing
C271	Iron and Steel Manufacturing
C2711	Basic Iron and Steel Manufacturing
C2712	Iron and Steel Casting and Forging
C2713	Steel Pipe and Tube Manufacturing
C272	Basic Non-Ferrous Metal Manufacturing
C2721	Alumina Production
C2722	Aluminium Smelting

C2723	Copper, Silver, Lead and Zinc Smelting, Refining
C2729	Basic Non-Ferrous Metal Manufacturing n.e.c.
C273	Non-Ferrous Basic Metal Product Manufacturing
C2731	Aluminium Rolling, Drawing, Extruding
C2732	Non-Ferrous Metal Rolling, Drawing, Extruding n.e.c.
C2733	Non-Ferrous Metal Casting
C274	Structural Metal Product Manufacturing
C2741	Structural Steel Fabricating
C2742	Architectural Aluminium Product Manufacturing
C2749	Structural Metal Product Manufacturing n.e.c.
C275	Sheet Metal Product Manufacturing
C2751	Metal Container Manufacturing
C2759	Sheet Metal Product Manufacturing n.e.c.
C276	Fabricated Metal Product Manufacturing
C2761	Hand Tool and General Hardware Manufacturing
C2762	Spring and Wire Product Manufacturing
C2763	Nut, Bolt, Screw and Rivet Manufacturing
C2764	Metal Coating and Finishing
C2765	Non-Ferrous Pipe Fitting Manufacturing
C2769	Fabricated Metal Product Manufacturing n.e.c.
C28	Machinery and Equipment Manufacturing
C281	Motor Vehicle and Part Manufacturing
C2811	Motor Vehicle Manufacturing
C2812	Motor Vehicle Body Manufacturing
C2813	Automotive Electrical and Instrument Manufacturing
C2819	Automotive Component Manufacturing n.e.c.
C282	Other Transport Equipment Manufacturing
C2821	Shipbuilding
C2822	Boatbuilding
C2823	Railway Equipment Manufacturing
C2824	Aircraft Manufacturing
C2829	Transport Equipment Manufacturing n.e.c.
C283	Photographic and Scientific Equipment Manufacturing
C2831	Photographic and Optical Good Manufacturing
C2832	Medical and Surgical Equipment Manufacturing
C2839	Professional and Scientific Equipment Manufacturing n.e.c.
C284	Electronic Equipment Manufacturing
C2841	Computer and Business Machine Manufacturing
C2842	Telecommunication, Broadcasting and Transceiving Equipment
C2849	Electronic Equipment Manufacturing n.e.c.
C285	Electrical Equipment and Appliance Manufacturing
C2851	Household Appliance Manufacturing
C2852	Electric Cable and Wire Manufacturing
C2853	Battery Manufacturing
C2854	Electric Light and Sign Manufacturing
C2859	Electrical Equipment Manufacturing n.e.c.
C286	Industrial Machinery and Equipment Manufacturing

C2861	Agricultural Machinery Manufacturing
C2862	Mining and Construction Machinery Manufacturing
C2863	Food Processing Machinery Manufacturing
C2864	Machine Tool and Part Manufacturing
C2865	Lifting and Material Handling Equipment Manufacturing
C2866	Pump and Compressor Manufacturing
C2867	Commercial Space Heating and Cooling Equipment Manufacturing
C2869	Industrial Machinery and Equipment Manufacturing n.e.c.
C29	Other Manufacturing
C291	Prefabricated Building Manufacturing
C2911	Prefabricated Metal Building Manufacturing
C2919	Prefabricated Building Manufacturing n.e.c.
C292	Furniture Manufacturing
C2921	Wooden Furniture and Upholstered Seat Manufacturing
C2922	Sheet Metal Furniture Manufacturing
C2923	Mattress Manufacturing (Except Rubber)
C2929	Furniture Manufacturing n.e.c.
C294	Other Manufacturing
C2941	Jewellery and Silverware Manufacturing
C2942	Toy and Sporting Good Manufacturing
C2949	Manufacturing n.e.c.
D	Electricity, Gas and Water Supply
D36	Electricity and Gas Supply
D361	Electricity Supply
D3610	Electricity Supply
D3611	Electricity Generation
D3612	Electricity Transmission
D3613	Electricity Distribution
D362	Gas Supply
D3620	Gas Supply
D37	Water Supply, Sewerage and Drainage Services
D370	Water Supply, Sewerage and Drainage Services
D3701	Water Supply
D3702	Sewerage and Drainage Services
E	Construction
E41	General Construction
E411	Building Construction
E4111	House Construction
E4112	Residential Building Construction n.e.c
E4113	Non-Residential Building Construction
E4114	Commercial and Industrial Building Construction
E4115	Institutional Building Construction
E412	Non-Building Construction
E4121	Road and Bridge Construction
E4122	Non-Building Construction n.e.c.
E42	Construction Trade Services
E421	Site Preparation Services

E4210	Site Preparation Services
E422	Building Structure Services
E4221	Concreting Services
E4222	Bricklaying Services
E4223	Roofing Services
E4224	Structural Steel Erection Services
E423	Installation Trade Services
E4231	Plumbing Services
E4232	Electrical Services
E4233	Air Conditioning and Heating Services
E4234	Fire and Security System Services
E424	Building Completion Services
E4241	Plastering and Ceiling Services
E4242	Carpentry Services
E4243	Tiling and Carpeting Services
E4244	Painting and Decorating Services
E4245	Glazing Services
E425	Other Construction Services
E4251	Landscaping Services
E4259	Construction Services n.e.c.
F	Wholesale Trade
F45	Basic Material Wholesaling
F451	Farm Produce Wholesaling
F4511	Wool Wholesaling
F4512	Cereal Grain Wholesaling
F4519	Farm Produce and Supplies Wholesaling n.e.c.
F452	Mineral, Metal and Chemical Wholesaling
F4521	Petroleum Product Wholesaling
F4522	Metal and Mineral Wholesaling
F4523	Chemical Wholesaling
F453	Builders Supplies Wholesaling
F4531	Timber Wholesaling
F4539	Building Supplies Wholesaling n.e.c.
F46	Machinery and Motor Vehicle Wholesaling
F461	Machinery and Equipment Wholesaling
F4611	Farm and Construction Machinery Wholesaling
F4612	Professional Equipment Wholesaling
F4613	Computer Wholesaling
F4614	Business Machine Wholesaling n.e.c.
F4615	Electrical and Electronic Equipment Wholesaling n.e.c.
F4619	Machinery and Equipment Wholesaling n.e.c.
F462	Motor Vehicle Wholesaling
F4621	Car Wholesaling
F4622	Commercial Vehicle Wholesaling
F4623	Motor Vehicle New Part Dealing
F4624	Motor Vehicle Dismantling and Used Part Dealing
F47	Personal and Household Good Wholesaling

F471	Food, Drink and Tobacco Wholesaling
F4711	Meat Wholesaling
F4712	Poultry and Smallgood Wholesaling
F4713	Dairy Produce Wholesaling
F4714	Fish Wholesaling
F4715	Fruit and Vegetable Wholesaling
F4716	Confectionery and Soft Drink Wholesaling
F4717	Liquor Wholesaling
F4718	Tobacco Product Wholesaling
F4719	Grocery Wholesaling n.e.c.
F472	Textile, Clothing and Footwear Wholesaling
F4721	Textile Product Wholesaling
F4722	Clothing Wholesaling
F4723	Footwear Wholesaling
F473	Household Good Wholesaling
F4731	Household Appliance Wholesaling
F4732	Furniture Wholesaling
F4733	Floor Covering Wholesaling
F4739	Household Good Wholesaling n.e.c.
F479	Other Wholesaling
F4791	Photographic Equipment Wholesaling
F4792	Jewellery and Watch Wholesaling
F4793	Toy and Sporting Good Wholesaling
F4794	Book and Magazine Wholesaling
F4795	Paper Product Wholesaling
F4796	Pharmaceutical and Toiletry Wholesaling
F4799	Wholesaling n.e.c.
G	Retail Trade
G51	Food Retailing
G511	Supermarket and Grocery Stores
G5110	Supermarket and Grocery Stores
G5111	Supermarkets and Other Grocery (except Convenience) Stores
G5112	Convenience Stores
G512	Specialised Food Retailing
G5121	Fresh Meat, Fish and Poultry Retailing
G5122	Fruit and Vegetable Retailing
G5123	Liquor Retailing
G5124	Bread and Cake Retailing
G5125	Takeaway Food Retailing
G5126	Milk Vending
G5129	Specialised Food Retailing n.e.c.
G52	Personal and Household Good Retailing
G521	Department Stores
G5210	Department Stores
G522	Clothing and Soft Good Retailing
G5221	Clothing Retailing
G5222	Footwear Retailing

G5223	Fabric and Other Soft Good Retailing
G523	Furniture, Houseware, and Appliance Retailing
G5231	Furniture Retailing
G5232	Floor Covering Retailing
G5233	Domestic Hardware and Houseware Retailing
G5234	Domestic Appliance Retailing
G5235	Recorded Music Retailing
G5236	Computer and Software Retailing
G5237	Domestic Appliance (except Computer and Software) Retailing
G524	Recreational Good Retailing
G5241	Sport and Camping Equipment Retailing
G5242	Toy and Game Retailing
G5243	Newspaper, Book and Stationery Retailing
G5244	Photographic Equipment Retailing
G5245	Marine Equipment Retailing
G525	Other Personal and Household Good Retailing
G5251	Pharmaceutical, Cosmetic and Toiletry Retailing
G5252	Antique and Used Good Retailing
G5253	Garden Equipment Retailing
G5254	Flower Retailing
G5255	Watch and Jewellery Retailing
G5257	Electronic Shopping and Mail-Order Houses
G5259	Retailing n.e.c.
G526	Household Equipment Repair Services
G5261	Household Equipment Repair Services (Electrical)
G5269	Household Equipment Repair Services n.e.c.
G53	Motor Vehicle Retailing and Services
G531	Motor Vehicle Retailing
G5311	Car Retailing
G5312	Motor Cycle Dealing
G5313	Trailer and Caravan Dealing
G532	Motor Vehicle Services
G5321	Automotive Fuel Retailing
G5322	Automotive Electrical Services
G5323	Smash Repairing
G5324	Tyre Retailing
G5329	Automotive Repair and Services n.e.c.
H	Accommodation, Cafes and Restaurants
H57	Accommodation, Cafes and Restaurants
H571	Accommodation
H5710	Accommodation
H5711	Hotel Accommodation
H5712	Motel Accommodation
H5713	Other Accommodation
H572	Pubs, Taverns and Bars
H5720	Pubs, Taverns and Bars
H573	Cafes and Restaurants

H5730	Cafes and Restaurants
H5731	Cafes and Restaurants
H5732	Caterers and Food Service Contractors
H574	Clubs (Hospitality)
H5740	Clubs (Hospitality)
I	Transport and Storage
I61	Road Transport
I611	Road Freight Transport
I6110	Road Freight Transport
I612	Road Passenger Transport
I6121	Long Distance Bus Transport
I6122	Short Distance Bus Transport (Including Tramway)
I6123	Taxi and Other Road Passenger Transport
I62	Rail Transport
I620	Rail Transport
I6200	Rail Transport
I63	Water Transport
I630	Water Transport
I6301	International Sea Transport
I6302	Coastal Water Transport
I6303	Inland Water Transport
I64	Air and Space Transport
I640	Air and Space Transport
I6401	Scheduled International Air Transport
I6402	Scheduled Domestic Air Transport
I6403	Non-Scheduled Air and Space Transport
I65	Other Transport
I650	Other Transport
I6501	Pipeline Transport
I6509	Transport n.e.c.
I66	Services to Transport
I661	Services to Road Transport
I6611	Parking Services
I6619	Toll Roads and Services to Road Transport n.e.c.
I662	Services to Water Transport
I6621	Stevedoring
I6622	Water Transport Terminals
I6623	Port Operators
I6629	Services to Water Transport n.e.c.
I663	Services to Air Transport
I6630	Services to Air Transport
I664	Other Services to Transport
I6641	Travel Agency Services
I6642	Road Freight Forwarding
I6643	Freight Forwarding (Except Road)
I6644	Customs Agency Services
I6649	Services to Transport n.e.c.

I67	Storage
I670	Storage
I6701	Grain Storage
I6709	Storage n.e.c.
J	Communication Services
J71	Communication Services
J711	Postal and Courier Services
J7111	Postal Services
J7112	Courier Services
J712	Telecommunication Services
J7120	Telecommunication Services
J7121	Wired Telecommunications Carriers
J7122	Mobile Telecommunications Carriers
J7123	Telecommunications Resellers
J7124	Internet Service Providers
J7129	Other Telecommunication Services
K	Finance and Insurance
K73	Finance
K731	Central Bank
K7310	Central Bank
K732	Deposit Taking Financiers
K7321	Banks
K7322	Building Societies
K7323	Credit Unions
K7324	Money Market Dealers
K7325	National and Regional Commercial Banks
K7326	Foreign Banks
K7329	Deposit Taking Financiers n.e.c.
K733	Other Financiers
K7330	Other Financiers
K734	Financial Asset Investors
K7340	Financial Asset Investors
K74	Insurance
K741	Life Insurance and Superannuation Funds
K7411	Life Insurance
K7412	Superannuation Funds
K742	Other Insurance
K7421	Health Insurance
K7422	General Insurance
K75	Services to Finance and Insurance
K751	Services to Finance and Investment
K7511	Financial Asset Broking Services
K7512	Securities Brokerage and Investment Banking
K7513	Mortgage Brokers
K7514	Funds Management
K7515	Investment Advice
K7519	Services to Finance and Investment n.e.c.

K752	Services to Insurance
K7520	Services to Insurance
L	Property and Business Services
L77	Property Services
L771	Property Operators and Developers
L7711	Residential Property Operators
L7712	Commercial Property Operators and Developers
L772	Real Estate Agents
L7720	Real Estate Agents
L773	Non-Financial Asset Investors
L7730	Non-Financial Asset Investors
L774	Machinery and Equipment Hiring and Leasing
L7741	Motor Vehicle Hiring
L7742	Other Transport Equipment Leasing
L7743	Plant Hiring or Leasing
L78	Business Services
L781	Scientific Research
L7810	Scientific Research
L782	Technical Services
L7821	Architectural Services
L7822	Surveying Services
L7823	Consulting Engineering Services
L7829	Technical Services n.e.c.
L783	Computer Services
L7831	Data Processing Services
L7832	Information Storage and Retrieval Services
L7833	Computer Maintenance Services
L7834	Computer Consultancy Services
L784	Legal and Accounting Services
L7841	Legal Services
L7842	Accounting Services
L785	Marketing and Business Management Services
L7851	Advertising Services
L7852	Commercial Art and Display Services
L7853	Market Research Services
L7854	Business Administrative Services
L7855	Business Management Services
L786	Other Business Services
L7861	Employment Placement Services
L7862	Contract Staff Services
L7863	Secretarial Services
L7864	Security and Investigative Services (Except Police)
L7865	Pest Control Services
L7866	Cleaning Services
L7867	Contract Packing Services n.e.c.
L7869	Business Services n.e.c.
M	Government Administration and Defence

M81	Government Administration
M811	Government Administration
M8111	Central Government Administration
M8112	State Government Administration
M8113	Local Government Administration
M812	Justice
M8120	Justice
M813	Foreign Government Representation
M8130	Foreign Government Representation
M82	Defence
M820	Defence
M8200	Defence
N	Education
N84	Education
N841	Preschool Education
N8410	Preschool Education
N842	School Education
N8421	Primary Education
N8422	Secondary Education
N8423	Combined Primary and Secondary Education
N8424	Special School Education
N843	Post School Education
N8431	Higher Education
N8432	Technical and Further Education
N844	Other Education
N8440	Other Education
O	Health and Community Services
O86	Health Services
O861	Hospitals and Nursing Homes
O8611	Hospitals (Except Psychiatric Hospitals)
O8612	Psychiatric Hospitals
O8613	Nursing Homes
O862	Medical and Dental Services
O8621	General Practice Medical Services
O8622	Specialist Medical Services
O8623	Dental Services
O863	Other Health Services
O8631	Pathology Services
O8632	Optometry and Optical Dispensing
O8633	Ambulance Services
O8634	Community Health Centres
O8635	Physiotherapy Services
O8636	Chiropractic Services
O8639	Health Services n.e.c.
O864	Veterinary Services
O8640	Veterinary Services
O87	Community Services

O871	Child Care Services
O8710	Child Care Services
O872	Community Care Services
O8721	Accommodation for the Aged
O8722	Residential Care Services n.e.c.
O8729	Non-Residential Care Services n.e.c.
P	Cultural and Recreational Services
P91	Motion Picture, Radio and Television Services
P911	Film and Video Services
P9111	Film and Video Production
P9112	Film and Video Distribution
P9113	Motion Picture Exhibition
P912	Radio and Television Services
P9121	Radio Services
P9122	Television Services
P9123	Free to Air Television Services
P9124	Pay Television
P92	Libraries, Museums and the Arts
P921	Libraries
P9210	Libraries
P922	Museums
P9220	Museums
P923	Parks and Gardens
P9231	Zoological and Botanic Gardens
P9239	Recreational Parks and Gardens
P924	Arts
P9241	Music and Theatre Productions
P9242	Creative Arts
P925	Services to the Arts
P9251	Sound Recording Studios
P9252	Performing Arts Venues
P9259	Services to the Arts n.e.c.
P93	Sport and Recreation
P931	Sport
P9311	Horse and Dog Racing
P9312	Sports Grounds and Facilities n.e.c.
P9319	Sports and Services to Sports n.e.c.
P932	Gambling Services
P9321	Lotteries
P9322	Casinos
P9329	Gambling Services n.e.c.
P933	Other Recreation Services
P9330	Other Recreation Services
Q	Personal and Other Services
Q95	Personal Services
Q951	Personal and Household Goods Hiring
Q9511	Video Hire Outlets

Q9519	Personal and Household Goods Hiring n.e.c.
Q952	Other Personal Services
Q9521	Laundries and Dry-Cleaners
Q9522	Photographic Film Processing
Q9523	Photographic Studios
Q9524	Funeral Directors, Crematoria and Cemeteries
Q9525	Gardening Services
Q9526	Hairdressing and Beauty Salons
Q9529	Personal Services n.e.c.
Q96	Other Services
Q961	Religious Organisations
Q9610	Religious Organisations
Q962	Interest Groups
Q9621	Business and Professional Associations
Q9622	Labour Associations
Q9629	Interest Groups n.e.c.
Q963	Public Order and Safety Services
Q9631	Police Services
Q9632	Corrective Centres
Q9633	Fire Brigade Services
Q9634	Waste Disposal Services
Q97	Private Households Employing Staff
Q970	Private Households Employing Staff
Q9700	Private Households Employing Staff

1.2.2 Industry classification - Chinese SIC

Code	Label
01	Agriculture
011	Grain and crops
0111	Grain
0112	Potatoes
0113	Oil plants
0114	Beans
0115	Cotton
0116	Hemp
0117	Sugar plants
0118	Tobacco
0119	Other crops
012	Vegetables and horticultural crops
0121	Vegetables and horticultural crops
0122	Flowers
0123	Other horticultural crops
013	Fruit, Stone Fruit, Beverage Plant and Aromatic Crops
0131	Fruits and stone fruits
0132	Tea and other beverage plants
0133	Aromatic plants

014	Medicinal herb growing
02	Forestry
021	Tree nursing and growing
0211	Seedling growing
0212	Forestation
0213	Forest tree nurturing and managing
022	Tree and bamboo logging
0221	Tree logging
0222	Bamboo logging
0230	Forest products picking
03	Livestocks
0310	Livestock raising
0320	Hog raising
0330	Poultry raising
0340	Hunting and trapping
0390	Other animal husbandry
04	Fishery
041	Marine fishing
0411	Marine breeding
0412	Marine fishing
042	Inland fishing
0421	Inland breeding
0422	Inland fishing
05	Agricultural, forestry, animal husbandry and fishery services
051	Agricultural services
0511	Irrigation services
0512	Farm produce primary processing
0519	Other agricultural services
0520	Forestry services
053	Livestock services
0531	Veterinary services
0539	Other animal husbandry services
0540	Fishery services
06	Coal Mining & Dressing
0610	Bituminous Coal, Anthracite Coal
0620	Lignite
0690	Other coals
07	Crude petroleum and natural gas exploration
0710	Crude petroleum and natural gas exploration
0790	Crude petroleum and natural gas exploration services
08	Ferrous-metal
0810	Iron Ores
0890	Other ferrous-metals
09	Non-ferrous Metal Ore Mining & Dressing
091	Common Non-ferrous Metal Ores
0911	Copper Ores
0912	Lead and Zinc Ores

0913	Nickel and Cobalt Ores
0914	Stannum Ores
0915	Antimony Ores
0916	Aluminium Ores
0917	Magnesium Ores
0919	Other common non-ferrous metal ores
092	Noble Metal Ore
0921	Gold Ores
0922	Silver Ores
0929	Other Noble Metals
093	Noble & Rare Earth Metal Ores
0931	Tungsten and Molybdenum Ores
0932	Rare earth metal ores
0933	Radiant Metals
0939	Other Rare Metal Ores
10	Non-Metallic Ore Mining & Dressing
101	Earth, Sand, Stone Quarrying
1011	Limestone, Gypsum Quarrying
1012	Construction & Decoration Stone Quarrying
1013	Refractory Earth & Stone Quarrying
1019	Clay, Sand and Stone Quarrying, n.e.c.
1020	Chemical Ores Mining & Dressing
1030	Salt Mining
109	Asbestos, Other Non-Metallic Ores
1091	Asbestos and Mica
1092	Graphite and Talcum
1093	Precious Stone Quarrying
1099	Other non-metallic ores
11	Mining, n.e.c.
1100	Mining, n.e.c.
13	Farm products and byproduct processing
130	Farm products and byproduct processing
1310	Grain milling
1311	Flour processing
1312	Rice processing
1320	Feedstuff processing
133	Vegetable oil processing
1331	Edible vegetable oils
1332	Non-edible vegetable oils
1333	Grease processing
1340	Sugar making
135	Slaughtering and meat processing
1351	Livestock and poultry slaughtering
1352	Meat products and byproduct processing
136	Aquatic products processing
1361	Aquatic products freezing and processing
1362	Fishmeals and preserved aquatic products

1363	Aquatic feedstuffs
1364	Fish oil extraction and products
1369	Other aquatic products
1370	Vegetable, fruit and stone fruit processing
139	Farm produce and by-product processing, n.e.c.
1391	Starch and starch products
1392	Bean product
1393	Egg products
1394	Other Cereals and oils processing
1399	Other farm produce and by-products
14	Food manufacturing
141	Bakery food
1411	Cake and bread
1419	Biscuit and other bakery food
142	Candy, chocolate and confection
1421	Candy and chocolate
1422	Preserved fruits
143	Instant food
1431	Rice and flour products
1432	Fast-frozen foods
1439	Instant noodle and other instant food
1440	Liquid milk and dairy products
145	Canned foods
1451	Canned livestock and poultry meat
1452	Canned aquatic products
1453	Canned vegetables and fruits
1459	Other unlisted canned foods
146	Seasoning and fermentation products
1461	Glutamate
1462	Soy sauce, vinegar and alike
1469	Seasoning and fermentation products, n.e.c.
149	Other unlisted foods
1491	Nutrition and healthcare foods
1492	Cold drink and edible ice
1493	Salt processing
1494	Food and feed addictive
1499	other foods not listed
15	Brewery
150	Brewery
1510	Spirit
152	Vintage
1521	Distilled spirit
1522	Beer
1523	Yellow wine
1524	Grape wine
1529	Other wine
153	Soft drink manufacturing

1531	Carbonic beverages
1532	Bottled drinking water
1533	Fruit and vegetable juice and juice drinks
1534	Milky drink and protein drinks
1535	Solid drinks
1539	Tea and other soft drink making
1540	Refined tea processing
16	Tobacco products
1610	Tobacco leaf rebaking
1620	Cigarette
1690	Other tobacco products processing
17	Textile industry
171	Cotton and chemical fibre spinning, printing, dyeing and polishing
1711	Cotton and chemical fibre spinning and processing
1712	Cotton, chemical fibre printing, dyeing and refined processing
172	Wool spinning, printing and finishing
1721	wool top processing
1722	Wool spinning
1723	Wool dyeing, finishing and fine processing
1730	Hemp spinning
174	Silk spinning and fine processing
1741	filature processing
1742	Silk spinning and silk product processing
1743	Silk printing, dyeing and refined processing
175	Textile product manufacturing
1751	Cotton and chemical fibre products
1752	Wool product
1753	Hemp product
1754	Silk products
1755	Rope, cable and rig
1756	Textile belt and tire fabric
1757	Non-woven fabric
1759	Other textile products
176	Knitgoods, crochet and other products
1761	Cotton and chemical fibre product and knitgoods
1762	Wool textile and knitgoods
1763	Silk and knitgoods
1769	Other knitgoods
18	Garment, footwear and headgear manufacturing
1810	Textile garment
1820	Textile shoes
1830	Headgear
19	Leather, fur, feather (down) and products manufacturing
190	Leather, fur, feather (down) and products manufacturing
1910	Leather tanning and processing
192	Leather products manufacturing
1921	Leather shoes

1922	Leather apparel
1923	Leather cases and bags
1924	Leather gloves and accessories
1929	Other leather products processing
193	Fur tanning and fur product processing
1931	Fur tanning
1932	Mink coats
1939	Other fur products
194	Feather (down) processing and product manufacturing
1941	Feather processing
1942	Feather products processing
20	Timber processing and wood products, bamboo products, rattan products, palm products and straw products
201	Sawn timber and timber
2011	Sawn timber processing
2012	Timbering
202	Man-made wooden board manufacturing
2021	Plywood
2022	Fibreboard
2023	Flakeboard
2029	Other artificial boards and material
203	Wooden products manufacturing
2031	Construction timber and wooden parts processing
2032	Wooden containers
2039	Cork products and other wooden products
2040	Bamboo products, rattan products, palm products and straw products
21	Furniture manufacturing
2110	Wooden furniture
2120	Bamboo furniture and rattan furniture
2130	Metal furniture
2140	Plastic furniture manufacturing
2190	Other furniture
22	Paper-making and paper product industry
220	Paper-making and paper product industry
2210	Wood pulp manufacturing
222	Papermaking
2221	Machine-made paper and paperboard
2222	Artificial paper
2223	Processed paper
223	Paper products
2231	Paper and paperboard container
2239	Other paper products
23	Printing and recording medium duplication
231	printing
2311	Book, newspaper and magazine printing
2312	Notebook printing
2319	Package, ornament and other printing
2320	Bookbinding and other printing services

2330	Recording medium duplication
24	Cultural, educational and sports goods making
241	Cultural articles manufacturing
2411	Stationery making
2412	Pen making
2413	Teaching models and tools making
2414	Ink and writing liquid
2419	Other cultural articles
242	sports articles
2421	Sports balls
2422	Sports apparatus and fittings
2423	Training and body-building apparatus
2424	Sport protective outfits
2429	Other sports articles
243	Musical instrument manufacturing
2431	Chinese musical instrument
2432	Western musical instrument
2433	Electronic musical instrument manufacturing
2439	Other musical instrument and part
2440	Toy making
245	Amusement apparatus and articles manufacturing
2451	Equipment for outdoor amusement park
2452	Amusement articles and indoor amusement apparatus
25	Petroleum refining, coking and nuclear fuel processing
251	refined petroleum product
2511	Crude petroleum refining and petroleum product
2512	Artificial crude oil
2520	Coking
2530	Nuclear fuel processing
26	Chemical materials and chemical products manufacturing
261	Basic chemical material
2611	Inorganic acid
2612	Inorganic alkaline
2613	Inorganic salt
2614	Organic chemical materials
2619	Other basic chemical materials
262	fertilizer manufacturing
2621	Nitrogen fertilizer
2622	Phosphorous fertilizer
2623	Potassium fertilizer
2624	Compound and mixed fertilizer manufacturing
2625	Organic fertilizer and microbial fertilizer
2629	Other fertilizers
263	Farm pesticide and weedicide
2631	Farm chemical
2632	Biochemical pesticide and microbio pesticide
264	Coating, printing ink, pigment and alike manufacturing

2641	Coating
2642	Printing ink and alike
2643	Pigment
2644	Dyestuff
2645	Sealing stuffs and alike
265	Synthetic materials
2651	Primary plastic and synthetic resin
2652	Synthetic rubber
2653	Synthetic fibre monomer/polymer
2659	Other synthetic materials
266	Special chemical products
2661	Chemical reagents and supporting agents
2662	Special chemicals
2663	Silvichemical
2664	Dynamite and fire products
2665	Information chemicals
2666	Special medicine and materials for environment pollution treatment
2667	Animal glue
2669	Other special chemicals
267	daily chemical products
2671	Soaps and synthetic detergents
2672	cosmetics
2673	Mouth cleaning products
2674	Spice and essence
2679	Other daily chemicals
27	Pharmaceutical manufacturing
2710	Raw chemical medicine
2720	Chemical medicine preparation
2730	Chinese medicine processing
2740	Chinese medicine
2750	Veterinary medicine
2760	Biological and biochemical products
2770	Sanitary materials and medical products
28	Chemical fibre manufacturing
281	Cellulose, fibrous raw materials and fibres
2811	Chemical fibre pulp
2812	Artificial fibre (cellulose fibre)
282	Synthetic fibre
2821	Nylon fibre
2822	Polyester fibre
2823	Nitrile fibre
2824	Vinylon fibre
2829	Other synthetic fibre
29	Rubber manufacturing
291	Tyre manufacturing
2911	Vehicles, aircraft and construction machinery tire
2912	Man-powered vehicle tyres

2913	Tyre recapping
2920	Rubble boards, pipes and belts
2930	Rubber parts
2940	Reclaimed rubber
2950	Daily and medical rubber products
2960	rubber shoes
2990	Other rubber products
30	Plastic products manufacturing
300	Plastic products manufacturing
3010	Plastic film manufacturing
3020	Plastic board, pipe and profile
3030	Plastic yarn, rope and weaved products
3040	Foam plastics
3050	Plastic artificial leather and synthetic leather
3060	Plastic packages and containers
3070	Plastic parts manufacturing
308	Daily plastics
3081	Plastic shoes making
3082	Daily plastic products making
3090	Other plastic products
31	Non-metallic mineral products
311	Cements,limes and gypsum
3111	cement
3112	Limes and gypsum
312	Cement and gypsum products
3121	Cement products
3122	Concrete structure component
3123	Asbestos cement products
3124	Lightweight building materials
3129	Other cement products
313	Brick,tile,stone materials and other building materials
3131	Clay-made brick/tile and building blocks
3132	Construction porcelain
3133	Construction stone processing
3134	Water-proof building materials
3135	Heat insulating and sound insulating materials
3139	Other building materials
314	Glass and glassware
3141	Flat glass
3142	Technical glass products
3143	Optical glass
3144	Glass instruments
3145	Daily glass products and glass containers
3146	Heat-preserving glass containers
3147	Glass fibres and products
3148	Fibreglass reinforced plastic products
3149	Other glass products

315	Porcelain products
3151	Sanitary porcelains
3152	Special porcelains
3153	Daily porcelain
3159	Garden, art display and other porcelains
316	Refractory materials
3161	Asbestos products
3162	Mica products
3169	Refractory porcelain and other refractory materials
319	Graphite and other nonmetallic products
3191	Graphite and carbon products
3199	Other nonmetal mineral products
32	Ferrous metal smelting and rolling
3210	Ironmaking
3220	Steelmaking
3230	Steel rolling
3240	Iron alloy smelting
33	Nonferrous metal smelting and rolling
331	Common nonferrous metal smelting
3311	Copper smelting
3312	Lead and zinc smelting
3313	Nickel and cobalt smelting
3314	Stannum smelting
3315	Antimony smelting
3316	Aluminium smelting
3317	Magnesium smelting
3319	Other common nonferrous metal smelting
332	Noble metal smelting
3321	Gold smelting
3322	Silver smelting
3329	Other noble metals smelting
333	Precious rare earth metal smelting
3331	Tungsten and molybdenum smelting
3332	Rare earth metal smelting
3339	Other rare earth metal smelting
3340	Nonferrous metal alloy
335	Nonferrous metals rolling
3351	Common nonferrous metals rolling
3352	Noble metals rolling
3353	Precious rare earth metals rolling
34	Metal products manufacturing
341	Structured metal products
3411	Metallic structures
3412	Metallic doors/windows
342	Metallic tools
3421	Cutting tools
3422	Hand tools

3423	Metallic tools for farming and gardening
3424	Knifes, scissors and similar daily metallic tools
3429	Other metallic tools
343	Containers and metallic packages
3431	Containers
3432	Metallic pressure containers
3433	Metallic packing containers
3440	Metallic wire, rope and products
345	Metal products for construction and safety
3451	Metal parts for construction and furniture
3452	Construction ornaments and water/heat pipe fitting
3453	Metal products for safety and firefighting
3459	Other metal products for construction and safety
3460	Metal surface treatment and heat processing
347	Enamelled products
3471	Enamelled products for industrial production
3472	Enamelled sanitary tools
3479	Enamelled houseware and other enamelled products
348	Stainless steel products and similar daily metal products
3481	Metal kitchen conditioning and toilet ware
3482	Metal cooking utensil and tableware
3489	Other houseware
349	Other metal products
3491	Mint and noble metal-made lab articles
3499	Unlisted metal products
35	General equipments
351	Boilers and motors
3511	Boilers and auxiliary equipment
3512	Internal combustion engines and parts
3513	Steam turbines and auxiliary turbines
3514	Water turbines and auxiliary machines
3519	Other motors
352	Metal processing machines
3521	Metal cutting lathe
3522	Metal forming lathe
3523	Casting machines
3524	Metal cutting and welding equipment
3525	Lathe parts
3528	Cereals and oils machines
3529	Other metal processing machines
3530	Cranes and transportation equipment
354	Pumps, valves, compressors and alike
3541	Pumps and vacuum equipment
3542	Gas compression equipment
3543	Valves and faucets
3544	Hydraulic and pneumatic equipment and components
355	Bearing, gear, transmitting and driving parts

3551	Shafting bearing
3552	Gear, transmitting and driving parts
3560	Ovens, furnaces and electrical cookers
357	General equipment as blowers, weighting machines and packing machines
3571	Blower, measuring equipments, packaging equipments and other general equipment
3572	Gas, liquid separation and purification equipment
3573	Refrigerating,air-conditioning equipment
3574	Pneumatic and electrical tools
3575	Spraygun and similar tools
3576	Special packaging equipment
3577	Weighing equipment
3579	Other general equipment
358	Universal parts manufacturing and repairing
3581	Metal seal parts
3582	Fastener,spring
3583	Mechanical parts processing and machine repairing
3589	Other general parts
359	Metal foundering and forging
3591	Steel/iron foundering
3592	Forging and metal powder products
36	Special equipment manufacturing
361	Mining, foundering and construction special equipment
3611	Mining, quarrying special equipment
3612	Petroleum exploring special equipment
3613	Construction and engineering machinery
3614	Construction material special equipment
3615	Metallurgical special equipment
362	Chemical, timber, non-metal processing special equipment
3621	Petroleum refining, chemical special equipment
3622	Rubber processing special equipment
3623	Plastics processing special equipment
3624	Timber processing machinery
3625	Dies and moulds
3629	Other non-metal processing special equipment
363	Food, beverage, tobacco and feed special equipment
3631	Food, beverage,tobacco special equipment
3632	Farm produce and non-staple foodstuff processing special equipment
3633	Feedstuff special equipment
364	special equipment for printing, pharmacy and daily chemical production
3641	Printing,pharmaceutical,daily chemical production special equipment
3642	Printing special equipment
3643	Daily chemical special equipment
3644	Pharmaceutical special equipment
3645	Lighting device production special equipment
3646	Glass, ceramic and enamelled ware production special equipment
3649	Other daily article production special equipment
365	Textile, apparel and leatherwear special equipment

3651	Textile special equipment
3652	Leather, fur and products processing special equipment
3653	Sewing machines
3659	Other apparel processing special equipment
366	Electronic and electric machinery special equipment
3661	Electric machinery special equipment
3662	Electronic industry special equipment
3663	Weapons/ammunitions
3669	Aviation, aerospace and other special equipment
367	Agriculture, forestry, livestock and fishery special equipment
3671	Tractors
3672	Mechanized farming and gardening machine and tools
3673	Forestation and logging machinery
3674	Animal husbandry machinery
3675	Fishery machinery
3676	Agricultural, forestry, livestock and fishery machine parts
3679	Other agricultural, forestry, livestock and fishery machinery parts
368	Medical instrument, equipment and devices
3681	Medical diagnosing, monitoring and treating equipment
3682	Oral cavity equipment and apparatus
3683	Laboratory and medical disinfection equipment and apparatus
3684	Medical, surgical and veterinary apparatus
3685	Mechanical treatment and nursing equipment
3686	Artificial limbs, artificial organs and transplantation apparatus
3689	Other medical equipment and apparatus
369	Environment protection, public safety and other special equipment
3691	Environment pollution prevention and control special equipment
3692	Geological prospecting special equipment
3693	Postal special machinery and apparatus
3694	Commercial,catering and service special equipment
3695	Public security equipments and apparatus
3696	Traffic safety and regulation special equipment
3697	Water resource special equipment
3699	Other special equipment
37	Transportation equipment manufacturing
371	Rail transport equipment
3711	Train carriages and locomotives
3712	Special railed vehicles in works and mines
3713	Railway carriage parts
3714	Railway special equipment, apparatus and part
3719	Other rail equipments and repairing
372	Automobiles
3721	Automobile set
3722	Refit automobile
3723	Electric vehicle
3724	Car body,trailer
3725	Auto parts and fitting

3726	Auto repair
373	Motorcycle
3731	Motorcycle set
3732	Motorcycle parts and fitting
374	Bicycle
3741	Man-powered bicycle and wheelchair
3742	Battery-powered bicycle
375	Vessels and floating devices
3751	Metal vessel
3752	Non-metal vessel
3753	Recreational and sports vessel building and repairing
3754	Vessel auxiliary equipment
3755	Vessel repairing and dismantling
3759	Navigation sign and other floating device
376	Aircraft and space shuttle
3761	Aircraft and repairing
3762	Spacecraft
3769	Other aircraft
379	Traffic apparatus and other traffic and transport equipment
3791	Diving and underwater rescue equipment
3792	Metal signs and equipments for traffic control purpose
3799	Other traffic and transport equipment
39	Electric machinery and equipment
391	Electric machinery
3911	Electricity generator and generating unit
3912	Eletromotor
3919	Minimotor and other electric machinery
392	Power transmission/distribution and control equipment
3921	Transformer, rectifier and inductor
3922	Capacitors and auxiliary equipment
3923	Power distribution switch control equipment
3924	Power electronic component
3929	Other power transmission/distribution and control equipment
393	Electrical wire, cable, optical cable and electrician apparatus
3931	Electrical wire/cable
3932	Optical fiber,optical cable
3933	Insulation product
3939	Other electrician apparatus
3940	Battery
395	Household electrical apparatus
3951	Household refrigerating appliance
3952	Household air conditioner
3953	Household electrical ventilation apparatus
3954	Household kitchen electrical appliance
3955	Household cleaning electrical appliance
3956	Household hairdressing and healthcare electrical appliance
3957	Household electrical appliance parts

3959	Other household electrical appliance
396	Non-electrical household appliance
3961	Household appliances used on devices fueled by gas, solar energy and similar energies
3969	Other non-electrical household appliance
397	Lighting apparatus
3971	Electrical light source
3972	Lighting lamp
3979	Electrical lighting accessories and other lighting apparatus
399	Other electrical machinery and equipment
3991	Special vehicle lighting and electric signaling equipment/apparatus
3999	Electrical machinery, n.e.c.
40	Communications equipment, computers and other electronic equipment
401	Communications equipment
4011	Communications transmission equipment
4012	Communications exchange equipment
4013	Communications terminal equipment
4014	Mobile communications and terminal equipment
4019	Other communications equipment
4020	Radar and supporting equipments
403	Broadcast and television equipment
4031	Broadcast/television programme making and transmission equipment
4032	Broadcast/television receiving equipment and apparatus
4039	Applied television equipment and other broadcast/television equipment
404	Electronic computer
4041	Electronic computer set
4042	Computer network equipment
4043	Electronic computer peripheral
405	Electronic apparatus
4051	Electronic vacuum apparatus
4052	Semiconductor separate device
4053	Integrated circuits
4059	Photoelectronic and other electronic device
406	Electronic component
4061	Electronic component and unit
4062	Printed circuit board
407	Household audio and video equipment
4071	home movie and television equipment
4072	Household audio equipment
4090	Other electronic equipment
41	Instrument/meter, cultural and office machinery
411	General instrument/meter
4111	Automatic industrial control systems and devices
4112	Electrician instrument/meter
4113	Graphic, computing and measuring equipment
4114	Experimental/analysis instrument
4115	Experimental machine
4119	Supply meter and other general instrument

412	special instruments and apparatus
4121	Environmental monitoring special instrument/meter
4122	Automobile and other counting meter
4123	Navigation, meteorologic and oceanographic special instrument
4124	Agricultural, forestry, animal husbandry and fishery instrument/meter
4125	Geological prospecting and earthquake special instrument
4126	Teaching-specific instrument
4127	Nucleon and nucleus radiation measuring instrument
4128	Electric measuring instrument
4129	Other special equipment
4130	Clock/watch and timepiece
414	Optical instrument and glasses
4141	Optical instrument
4142	Eyeglass
415	Cultural and office machinery
4151	Film machinery
4152	Epidiascope and projection equipment
4153	Camera and device
4154	Duplicating and offset printing equipment
4155	Calculators and currency special equipment
4159	Other culture and office machinery
4190	Other instrument/meter
42	Artworks and other manufacturing
421	Industrial artwork manufacturing
4211	Sculptured artworks
4212	Metallic artworks
4213	Lacquer artworks
4214	Drawing artworks
4215	Natural plant fibre crafts
4216	Drawnwork/embroidery crafts
4217	Carpet and tapestry
4218	Jewelry and relevant products
4219	Other artworks
422	Daily sundry goods manufacturing
4221	Mirror and similar products processing
4222	Bristle processing, brush making and cleaning tool making
4229	Other daily sundry goods
4230	Coal product
4240	Nuclear radiation processing
4290	Manufacturing, n.e.c.
43	Waste resources and materials reclamation and processing
4310	Metal waste and scrap processing and treatment
4320	Non-metal waste and scrap processing and treatment
44	Electricity, fuel gas and water production and supply
441	Electricity production
4411	Thermal-power generation
4412	Hydraulic power generation

4413	Nuclear power generation
4419	Electricity generation with other energies
4420	Electricity supply
4430	Heat production and supply
45	Fuel gas production and supply
4500	Fuel gas production and supply
46	Water production and supply
4610	Tape water production and supply
4620	Wastewater treatment and recycling
4690	Other water treatment, utilization and allocation
47	House & Civil Engineering Construction
470	House & Civil Engineering Construction
4710	Housing Construction
472	Civil Engineering Construction
4721	Railway, Road, Tunnel & Bridge Construction
4722	Irrigation Works & Port Construction
4723	Plant & Mine Construction
4724	Wire Installing & Pipeline Project Construction
4729	Civil Engineering Construction, n.e.c.
48	Building Installation
4800	Building Installation
49	Building Upholstering
4900	Building Upholstering
50	Other construction
5010	Construction Preparation
5020	Construction Equipment Services
5090	Construction activities, n.e.c.
51	Railway transportation
510	Railway transportation
5110	passenger transportation by railway
5120	cargo transportation by railway
513	Auxiliary railway transportation activities
5131	Passenger railway station
5132	Cargo railway station
5139	Other auxiliary activities in railway transportation
52	Road transportation
520	Road transportation
5210	Passenger transportation by road
5220	Cargo transportation by road
5221	Cereals transportation
523	Auxiliary activities in road transport
5231	Bus station for passenger transportation
5232	Highway management and maintenance
5239	Other auxiliary activities in road transportation
53	Urban public transportation
5310	Public passenger transportation by bus
5320	Rail transportation

	5330	Passenger transportation by taxi
	5340	Urban ferry
	5390	Other urban public transportation
	54	Water transportation
	541	Passenger transportation by water
	5411	Marine passenger transportation
	5412	Coastal passenger transportation
	5413	Inland water passenger transportation
	542	Cargo transportation by water
	5421	Marine cargo transportation
	5422	Coastal cargo transportation
	5423	Inland water cargo transportation
	543	Auxiliary water transportation activities
	5431	Passenger transportation port
	5432	Cargo transportation port
	5439	Other auxiliary water transportation activities
	55	Aviation transportation
	551	Passenger and cargo transportation by air
	5511	Passenger transport by air
	5512	Cargo transportation by air
	5520	General aviation service
	553	Auxiliary aviation transportation activities
	5531	Airport
	5532	Air traffic administration
	5539	Other auxiliary aviation transportation activities
	56	Pipelining
	5600	Pipelining
	57	Stevedoring and other transportation services
	5710	Stevedoring
	5720	Transportation agent service
	58	Storage
	5810	Farm produce like grain, cotton storage
	5811	Grain supply center
	5812	Grain depot
	5813	Other cereal trade
	5818	Other farm produce
	5890	Other storage
	59	Post
	5910	National post
	5990	Other delivery services
	60	Telecommunication and other information transmission service
	601	Telecommunication
	6011	Fixed line telecommunication service
	6012	Mobile telecommunication service
	6019	Other telecommunication services
	6020	Internet information service
	603	Broadcast and television transmission service

6031	Cable broadcast /television transmission service
6032	Wireless broadcast/television transmission service
6040	Satellite transmission service
61	Computer service industry
6110	Computer system service
6120	Data processing
6130	Computer maintenance
6190	Other computer services
62	Software industry
621	Public software service
6211	Basic software service
6212	Application software service
6290	Other software services
63	Wholesale trade
631	Farm produce and livestock products
6311	Cereals, beans and tomatoes
6312	Seed and feedstuff
6313	Cotton and hemp
6314	Livestocks
6315	Military cereal supply
6316	Town cereal supply
6317	Cereal trade
6318	Other cereal and oil trade
6319	Other farm produce and livestock products
632	Food, beverage and tobacco products
6321	Rice/flour made foods and edible oils
6322	Cake, confectionery and sugar
6323	Fruits and vegetables
6324	Meats, poultry, egg and aquatic products
6325	Salt and flavorings
6326	Beverage and tea
6327	Tobacco products
6329	Other foods
633	Textiles, apparels and general merchandises
6331	Textiles, knitwear and raw materials
6332	Apparels
6333	Footwear/headgear
6334	Kitchen/toilet ware and sundry goods
6335	Cosmetics and sanitary products
6339	Other general merchandises
634	Cultural and sports articles and apparatuses
6341	Stationeries
6342	Sports goods
6343	Books
6344	Newspapers and magazines
6345	Audio & video products and electronic publications
6346	Jewelry, artworks and collections

6349	Other cultural products
635	Medicines and medical apparatuses
6351	Western medicines
6352	Medicinal herbs and prepared Chinese medicines
6353	Medical utilities and apparatuses
636	Minerals, building materials and chemical products
6361	Coal and coal products
6362	Petroleum and petroleum products
6363	Non-metallic ores and products
6364	Metals and metallic ores
6365	Building materials
6366	Chemical fertilizers
6367	Farm pesticide/weedicide
6368	Farm film
6369	Other chemical products
637	Machinery equipment, hardware and electronic products
6371	Agricultural machinery
6372	Automobiles, motorcycles and parts and fittings
6373	Hardware, electric tools
6374	Household electrical appliances
6375	Computers, software and auxiliary products
6376	Communications and broadcast/television equipments
6379	Other machinery equipment and electronic products
6380	Trade brokering and agent
639	Others
6391	Recycled materials
6399	Other unlisted products
65	Retail trade
651	Comprehensive retail
6511	General merchandises
6512	Supermarkets
6519	Other comprehensive retail
652	Food, beverage and tobacco products
6521	Cereals and oils
6522	Cakes and breads
6523	Fruits and vegetables
6524	Meat, poultry, eggs and aquatic products
6525	Tea and beverages
6526	Tobacco products
6529	Other foods
653	Exclusive retail: textiles, apparel and general merchandise
6531	Textile and knitwear
6532	Apparel retail
6533	Footwear and headgear
6534	Clocks/watches and eyeglasses
6535	Cosmetics and sanitary products
6539	Other general merchandise

654	Stationery, sports goods and apparatus
6541	Stationery
6542	Sports goods
6543	Books
6544	Newspaper and magazines
6545	Audio/video products and e-publications
6546	Jewelry and ornaments
6547	Craftworks, artworks and curios
6548	Cameras
6549	Other cultural articles
655	Medicine and medical apparatus
6551	Medicines
6552	Medical treatment appliances and equipment
656	Automobile, motorcycle, fuel and parts
6561	Automobile
6562	Auto parts
6563	Motorcycle and parts
6564	Locomotive fuel
657	Household electrical appliances and electronic products
6571	Household electrical appliances
6572	Computer, software and auxiliary equipment
6573	Communications equipment
6579	Other electronic products
658	Hardware, furniture and upholstering materials
6581	Hardware
6582	Furniture
6583	Coating and paints
6589	Other upholstering materials
659	Non-store retails and other retails
6591	Peddlery
6592	Mail order and electronic sales
6593	Civil fuels
6594	Flowers
6595	Second-hand goods
6599	Other unlisted products
66	Hotelerly
6610	Tourist hotels
6620	Common hotel
6690	Other accommodation services
67	Catering industry
6710	Dinner service
6720	Fastfood service
6730	Beverage and cold drink services
6790	Other catering services
68	Banking industry
6810	Central bank
6820	Commercial banks

6890	Other banks
69	Securities industry
6910	Securities market management
6920	Securities brokerage and trading
6930	Securities investment
6940	Securities analysis and consulting
70	Insurance industry
7010	Life insurance
7020	Non-life insurance
7030	Auxiliary insurance services
71	Other financial activities
7110	Financial trust and management
7120	Financial leasing
7130	Financial company
7140	Postal saving
7150	Pawn
7190	Other unlisted financial activities
72	Real estate
7210	Real estate development and operation
7220	Property management
7230	Real estate intermediary service
7290	Other real estate activities
73	Leasing
731	Machinery equipment leasing
7311	Auto leasing
7312	Agricultural machinery leasing
7313	Construction machinery and equipment leasing
7314	Computer and communication equipment leasing
7319	Other machinery and equipment leasing
732	Cultural and daily articles leasing
7321	Book and audio and video product leasing
7329	Other cultural and daily article leasing
74	Commercial services
741	Business administration service
7411	Business administration establishments
7412	Investment and asset management
7413	Institution by cereal management
7419	Other business administration services
742	Legal services
7421	Lawyer and related law services
7422	Notorization services
7429	Other legal services
743	Consulting and investigation
7431	Accounting, auditing and tax services
7432	Market survey
7433	Social economy consulting
7439	Other professional consulting

7440	Advertising industry
7450	Intellectual property service
7460	Occupational intermediary services
7470	Market management
7480	Travel agency
749	Other business services
7491	Conference and exhibition services
7492	Packaging service
7493	Public security service
7494	Office service
7499	Other commercial services not listed
75	Research and experiment development
7510	Natural science study and experiment development
7520	Engineering and technical research and experiment development
7530	Agriculture science study and experiment development
7540	Medical science study and experiment development
7550	Sociology and humanism science study and experiment development
76	Professional technology service
760	Professional technology service
7610	Weather service
7620	Earthquake service
7630	Ocean service
7640	Mapping services
7650	Technical test
7660	Environment monitoring and testing
767	Engineering technology and planning management
7671	Project management services
7672	Project survey and design
7673	Planning management
7690	Other professional technology services
77	Science and technology exchange and publicity service
7710	Technology promotion services
7720	Science and technology agency service
7790	Other science and technology services
78	Geological survey industry
781	Mineral geological survey
7811	Energy and mineral geological survey
7812	Solid mineral geological survey
7819	Other mineral geological survey
7820	Basic geological survey
7830	Geological survey technological services
79	Water conservancy management industry
790	Water conservancy management industry
7910	Anti-flood management
792	Water resource management
7921	Reservoir management
7922	Water distribution and introduction management

	Activity
7929	Other water source management
7990	Other water conservancy management
80	Environment management
801	Natural protection
8011	Natural reserve management
8012	Wild animal and plant protection
8019	Other natural protection
802	Environment treatment
8021	Urban city appearance management
8022	Urban environment hygiene management
8023	Water pollution treatment
8024	Hazardous waste treatment
8029	Other environment treatment
81	Public facility management industry
810	Public facility management industry
8110	Municipal public facilities management
8120	Urban greening management
813	Scenery spots management
8131	Interests management
8132	Park management
8139	Management of other scenic spots
82	Resident service industry
8210	Family services
8220	Nursery
8230	Cleaning and dyeing services
8240	Hairdressing, beautifying and health care services
8250	Bath service
8260	Marriage-related services
8270	Funeral services
8280	Photographic developing service
8290	Other resident services
83	Other service industry
831	Maintenance and service
8311	Auto and motorcycle maintenance and services
8312	Office equipment maintenance
8313	Household appliance maintenance
8319	Maintenance of other daily commodities
832	Cleaning service
8321	Building cleaning services
8329	Other cleaning services
8390	Other services not listed
84	Education
840	Education
8410	Preschool education
8420	Primary education
843	Secondary education
8431	Junior high school education

8432	Senior high school education
8433	Technical education
8434	Occupational education
8435	Technical school education
8439	Other secondary educations
844	Higher education
8441	Ordinary higher education
8442	Adult higher education
849	Other education
8491	Occupational skill training
8492	Special education
8499	Other educations not listed
85	Health
851	Hospitals
8511	Comprehensive hospitals
8512	Traditional Chinese medicine hospitals
8513	Hospitals combining western medicine and traditional Chinese medicine together
8514	Hospitals of nationalities
8515	Special hospitals
8516	Rest home
8520	Clinic and community medical care
8530	Medical activities in the outpatient department
8540	Technical service for family planning
8550	Women and infant health care
8560	Special disease preventive activities
8570	Disease prevention, control and epidemic prevention
8590	Other health activities
86	Social security
8600	Social security industry
87	Social welfare
871	Social welfare offering accommodation
8711	Cadre's rest home
8712	Adoption and acceptance services
8720	Non-accommodation social welfares
88	press printing industry
880	press printing industry
8810	Journalism
882	publishing
8821	Books
8822	Newspapers and magazines
8823	Magazines
8824	Audio and video products
8825	Electronic magazines
8829	Other publishing
89	Broadcast, TV, film and audio and video industry
890	Broadcast, TV, film and audio and video industry
8910	Broadcast

8920	Television
893	Film
8931	Film making and circulation
8932	Film projection
8940	Audio and video production
90	Culture and art industry
900	Culture and art industry
9010	Cultural and artistic creation and performance
9020	Artistic performance stadium
903	Library and archive
9031	Library
9032	Archive
9040	Relics and cultural protection
9050	Museum
9060	Martyr's cemeteries and memorials
9070	Mass cultural activities
9080	Cultural and artistic brokerage
9090	Other culture and arts
91	Sports
9110	Sports organizations
9120	Sports stadium
9190	Other sports
92	Entertainment industry
9210	Indoor entertainment activities
9220	Amusement park
9230	Leisure and fitness entertainment activities
9290	Other entertainment activities
93	CPC's institutions
9300	CPC's institutions
94	State institutions
940	State institutions
9410	State power institutions
942	State administrative institutions
9421	Comprehensive affairs management institutions
9422	Foreign affairs management institutions
9423	Public safety and security management institutions
9424	Social affairs management institutions
9425	Economic affairs management institutions
9426	Governmental affairs management institutions
9427	Administrative supervision and inspection institutions
943	The People's Court and The People's Procuratorate
9431	The People's Court
9432	The People's Procuratorate
9490	Other state institutions
95	CPPCC and democratic parties
9510	CPPCC
9520	Democratic parties

96	Non-governmental groups, social groups and religious organizations
961	Non-governmental groups
9611	Trade union
9612	Women's federation
9613	Chinese communist youth league
9619	Other non-governmental groups
962	Social groups
9621	Special groups
9622	Industrial groups
9629	Other social groups
9630	Religious organization
97	Grassroots civilian autonomy organizations
9710	Community autonomy organization
9720	Villager autonomy organization
98	International organization
9800	International organization

1.2.3 Industry classification - Korean SIC

Code	Label
A00000	Agriculture and Forestry
A01000	Agriculture
A01100	Re-agriculture producing
A01110	Growing of Cereal Crops and Other Crops for Food
A01120	Growing of Vegetables, Horticultural Specialties and Nursery Products
A01121	Growing of Vegetables
A01122	Growing of Horticultural Specialties
A01123	Growing of Crop Seeds and Nursery Products
A01130	Growing of Fruit, Beverage and Spice Crops
A01131	Growing of Fruit
A01132	Growing of Beverage and Spice Crops
A01140	Growing of Other Crops
A01150	Growing of Crops Under Cover
A01151	Growing of Bean Sprouts
A01152	Growing of Vegetables and Fruit Under Cover
A01159	Growing of Other Crops Under Cover
A01200	Farming of Animals
A01210	Farming of Cattle
A01211	Farming of Dairy Cattle
A01212	Farming of Beef Cattle
A01220	Farming of Pigs
A01230	Raising of Poultry
A01231	Raising of chickens
A01239	Raising of other Poultry
A01290	Other Animal Farming
A01291	Farming of Horses, Sheep and Goats
A01299	Other Animal Farming n.e.c.

A01300	Growing of Crops Combined With Farming of Animals : Mixed Farming
A01400	Planting for Landscape, Agricultural and Animal Husbandry Service Activities, Except Veterinary Activities
A01410	Planting and Maintenance Services for Landscape
A01420	Services Incidental to Agricultural Products
A01421	Renting of Agricultural Machinery and Equipment With Operator
A01422	Grading, Drying and Other Treatment Services of Farming Products
A01429	Other Services Incidental to Agricultural Products
A01430	Animal Husbandry Services
A01500	Hunting, Trapping and Game Propagation Including Related Service Activities
A02000	Forestry
A02010	Forestry
A02011	Operation of Forest Seeds and Nurseries
A02012	Operation of Timber Tracts
A02013	Gathering of Naturally Occurring Forest Materials
A02020	Logging
A02030	Forestry and Logging Related Services
B00000	Fishing
B05000	Fishing
B05100	Fishing and Gathering of Marine Materials
B05110	Sea Fishing
B05111	Ocean Fishing
B05112	Inshore Fishing
B05113	Coastal Fishing
B05120	Inland Fishing
B05200	Operation of Fish Hatcheries and Fish Farms; Services Incidental to Fishing
B05210	Operation of Fish Hatcheries and Fish Farms
B05211	Fish Farms, Sea
B05212	Fish Farms, Inland
B05213	Seeding or Hatching of Aquatic Animals and Seaweeds
B05220	Services Incidental to Fishing
C00000	Mining and Quarrying
C10000	Mining of Coal, Crude Petroleum and Natural Gas, Uranium and Thorium Ores
C10100	Mining and Agglomeration of Coal and Lignite, Extraction of Peat
C10110	Mining and Agglomeration of Hard Coal
C10111	Mining of Hard Coal
C10119	Production of Briquettes and Other Agglomerated Fuel of Hard Coal
C10120	Mining and Agglomeration of Lignite and Peat
C10200	Extraction of Crude Petroleum and Natural Gas, and Related Services
C10210	Extraction of Crude Petroleum and Natural Gas
C10220	Service Activities Incidental to Oil and Gas Extraction, Excluding Surveying
C10300	Mining of Uranium and Thorium Ores
C11000	Mining of Metal Ores
C11100	Mining of Iron Ores
C11200	Mining of Non-ferrous Metal Ores, Except Uranium and Thorium Ores
C11201	Mining of Gold, Silver and Platinum Group Ores
C11202	Mining of Lead and Zinc Ores

C11209	Mining of Other Non-ferrous Metal Ores
C12000	Mining of Non-metallic Minerals, Except Fuel
C12100	Quarrying of Stone, Sand and Gravel
C12110	Quarrying of Limestone, Gypsum and Clays
C12111	Quarrying of Limestone and Gypsum
C12112	Quarrying of Kaolin and Other Clays
C12120	Quarrying of Stone, Broken Stone, Sand and Gravel
C12121	Quarrying of Monumental and Building Stone
C12122	Quarrying of Crushed and Broken Building Stone
C12123	Quarrying of Sand and Gravel
C12200	Mining of Other Industrial Non-Metal Ores, Except Fuel
C12210	Mining of Chemical and Fertilizer Minerals
C12220	Extraction of Salt
C12290	Mining of Other Non-metal Ores n.e.c., Except Fuel
D00000	Manufacturing
D15000	Manufacture of Food Products and Beverages
D15100	Production, Processing and Preserving of Meat, Fishes, Fruit, Vegetables, Oils and Fats
D15110	Production, Processing, Preserving of Meat and Meat Products, Slaughterhouse Operation
D15111	Slaughtering of Livestock
D15119	Production, Processing, Preserving of Other Meat and Meat Products
D15120	Processing and Preserving of Fishes and Edible Seaweeds
D15121	Manufacture of Fish Fillets, Fish Meals and Similar Products
D15122	Manufacture of Fishes and Fish Products or Similar Prepared
D15123	Manufacture of Fish and Fish Products - Frozen
D15124	Manufacture of Fishes and Fish Products - Dried, Salted
D15125	Processing and Preserving of Edible Seaweeds
D15129	Processing and Preserving of Other Fishes and Fish Products
D15130	Processing and Preserving of Fruit and Vegetables
D15131	Manufacture of Fruit Juices and Vegetable Juices
D15132	Processing and Preserving of Fruit
D15133	Manufacture of Kim-Chi and Similar Pickle Food
D15139	Processing and Preserving of Other Vegetables
D15140	Manufacture of Vegetable and Animal Oils and Fats
D15141	Manufacture of Animal Oils and Fats, Crude
D15142	Manufacture of Vegetable Oils and Fats, Crude
D15143	Manufacture of Edible Refined Oils and Processed Oils
D15200	Manufacture of Dairy Products and Ice cream
D15201	Manufacture of Fluid Milk and Other Dairy Products
D15202	Manufacture of Ice Cream and Other Edible Ice Cakes
D15300	Manufacture of Grain Mill Products, Starches and Starch Products, and Prepared Animal Feeds
D15310	Manufacture of Grain Mill Products
D15311	Husking of Cereals
D15312	Milling of Cereals
D15313	Manufacture of Blended, Prepared Flour and Dough for Bread etc.
D15319	Manufacture of Other Grain Mill Products
D15320	Manufacture of Starches and Glucose or Maltose

D15321	Manufacture of Starches and Starch Products
D15322	Manufacture of Glucose and Glucose Syrup, Maltose
D15330	Manufacture of Prepared Animal Feeds
D15400	Manufacture of Other Food Products
D15410	Manufacture of Bakery and Dry Bakery Products
D15411	Manufacture of Fresh or Frozen Bakery Products
D15412	Manufacture of Rice Cakes
D15413	Manufacture of Dry Bakery Products
D15420	Manufacture of Sugar
D15430	Manufacture of Cocoa, Chocolate and Sugar Confectionery
D15440	Manufacture of Noodles and Similar Farinaceous Products
D15450	Manufacture of Condiments and Food Additive Products
D15451	Manufacture of Processed Spices and Mixed Condiments
D15452	Manufacture of Soy Sauce and Soy Bean Paste
D15453	Manufacture of Condiments, Refined or Fermented
D15454	Manufacture of Food Additive Products
D15490	Manufacture of Other Food Products
D15491	Manufacture of Prepared Coffee
D15492	Manufacture of Prepared Tea
D15493	Manufacture of Prepared Soups and Homogenized Food Products
D15494	Manufacture of Bean Curd and Similar Products
D15495	Manufacture of Ginseng Products
D15496	Manufacture of Lunch boxes and Composite food preparation for Meals
D15497	Manufacture of Liquefied Health Additive Food
D15499	Manufacture of Other Food Products n.e.c.
D15500	Manufacture of Beverages
D15510	Distilling, Rectifying and Blending of Spirits, Ethyl Alcohol Production from Fermented Materials
D15511	Distilling of Ethyl Alcohol
D15512	Manufacture of Blended and Distilled Sojoo
D15519	Manufacture of Other Distilled Alcohol from Fermented Materials and Blending of Spirits
D15520	Manufacture of Other Fermented Alcoholic Beverages
D15521	Manufacture of Rice Wines
D15522	Manufacture of Refined Rice Wines
D15529	Manufacture of Other Fermented Alcoholic Beverages
D15530	Manufacture of Malt Liquors and Malt
D15531	Manufacture of Malt
D15532	Manufacture of Malt Liquors
D15540	Manufacture of Ice and Non-alcoholic Beverages, Production of Mineral Waters
D15541	Manufacture of Ice, Except Dry Ice
D15542	Bottling of Waters
D15549	Manufacture of Other Non-Alcoholic Beverages
D16000	Manufacture of Tobacco Products
D16001	Stemming and Redrying of Tobacco
D16002	Manufacture of Tobacco Products
D17000	Manufacture of Textiles, Except Sewn Wearing apparel
D17100	Preparation and Spinning of Textile Fibers

D17101	Reeling and Spinning of Silk
D17102	Cotton Spinning
D17103	Wool Spinning
D17104	Man-Made Fibers Spinning
D17105	Manufacture of Threads and Yarns
D17109	Spinning of Other Textile Fibers
D17200	Weaving of Textiles
D17201	Manufacture of Man-Made Fiber Fabrics
D17202	Manufacture of Cotton Fabrics
D17203	Manufacture of Woolen Fabrics
D17204	Manufacture of Silk Fabrics
D17209	Other Weaving of Textiles
D17300	Manufacture of knitted and crocheted fabrics and articles
D17310	Knitted Fabric Mills
D17320	Manufacture of Knitted and Crocheted wear and other Articles
D17321	Knitted Underwear and Outwear Mills
D17322	Knitted Hosiery Mills
D17329	Manufacture of Other Knitted and Crocheted Apparel and Other Articles
D17400	Dyeing and Finishing Textiles
D17401	Dyeing and Finishing of Fibers and Yarns
D17402	Dyeing and Finishing of Woven and Knitted Fabrics
D17403	Printing of Textiles
D17404	Sizing of Fibers and Fabrics
D17409	Other Dyeing and Finishing Textiles
D17900	Manufacture of Other Made-Up Textile Articles, Except Apparel
D17910	Manufacture of Made-Up Fabric Articles, Except Apparel
D17911	Manufacture of Bedding and Related Products
D17912	Manufacture of Handwoven Tapestry and Related Materials
D17913	Manufacture of Curtains and Similar Goods
D17914	Manufacture of Tents and Other Made-Up Canvas Goods
D17915	Manufacture of Textile Bags
D17919	Manufacture of Other Household Made-Up Textile Articles
D17920	Manufacture of Carpets and Rugs
D17930	Manufacture of Cordage, Rope, Twine and Netting
D17931	Manufacture of Cordage and Rope
D17932	Manufacture of Fishing Nets and Other Cordage
D17990	Manufacture of Other Textiles n.e.c.
D17991	Manufacture of Narrow Woven Fabrics
D17992	Manufacture of Hygienic Textile Products
D17993	Manufacture of Other Non-woven and Felt Fabrics
D17994	Manufacture of Special Yarns and Tire Cord Fabrics
D17995	Manufacture of Laminated or Coated Fabrics
D17999	Manufacture of All Other Textiles n.e.c.
D18000	Manufacture of Sewn Wearing Apparel and Fur Articles
D18100	Manufacture of Sewn Wearing Apparel, Except Fur Apparel
D18110	Manufacture of Suits and Coats
D18111	Manufacture of Men's Suits and Coats

D18112	Manufacture of Women's Suits and Coats
D18120	Manufacture of Underwear
D18130	Manufacture of Korean Traditional Clothes
D18140	Manufacture of Other Sewn Apparel
D18141	Manufacture of Shirts and Sports Garments
D18142	Manufacture of Working Clothes and Similar Garments
D18143	Manufacture of Leather Garments
D18144	Manufacture of Baby Garments and Clothing Accessories
D18149	Manufacture of Other Sewn Wearing Apparel n.e.c.
D18150	Manufacture of Clothing Accessories
D18151	Manufacture of Hats
D18152	Manufacture of Gloves
D18159	Manufacture of Other Clothing Accessories
D18200	Dressing and Dyeing of Fur, Manufacture of Articles of Fur
D18201	Processing of Furskins
D18202	Manufacture of Natural Fur Articles
D18203	Manufacture of Artificial Fur and its Products
D19000	Tanning and Dressing of Leather, Manufacture of Luggage and Footwear
D19100	Tanning and Dressing of Leather
D19101	Treating of Raw Hides and skins
D19102	Manufacture of Reconstituted Leather and Special Treated Leather
D19200	Manufacture of Luggage, Handbags and the Like, Saddlery and Harness
D19210	Manufacture of Luggage and Handbags
D19211	Manufacture of Luggage and Protective Cases
D19212	Manufacture of Handbags and Purses
D19290	Manufacture of Other Leather Articles
D19300	Manufacture of Footwear
D19301	Manufacture of Shoes
D19302	Manufacture of Other Footwear
D19303	Manufacture of Parts of Footwear
D20000	Manufacture of Wood and of Products of Wood and Cork, Except Furniture; Manufacture of Articles of Straw and Plaiting Materials
D20100	Sawmilling and Planing of Wood
D20101	Sawmills
D20102	Manufacture of Shaped Wood Products and Wood for Special Purpose
D20103	Impregnating or Chemical Treatments of Wood with Preservatives or Other Materials
D20200	Manufacture of Products of Wood, Cork, Straw and Plaiting Materials
D20210	Manufacture of Veneer Sheets, Plywood, Laminated Boards, Particle Boards and Densified Wood
D20211	Manufacture of Veneer Sheets, Plywood and Related Panels and Boards
D20212	Manufacture of Densified and Reconstituted Wood
D20220	Manufacture of Builders' Carpentry and Joinery
D20221	Manufacture of Wooden Doors and Related Products
D20229	Manufacture of Other Builders' Carpentry and Joinery
D20230	Manufacture of Wooden Containers and Pallets
D20231	Manufacture of Wooden Pallets and Other Load Boards
D20239	Manufacture of Wooden Packing Boxes and Cable Drums and the Like
D20240	Manufacture of Cork Products and Articles of Plaiting Materials

D20241	Manufacture of Cork Products
D20242	Manufacture of Rush Mats and Other Articles of Plaiting Materials
D20290	Manufacture of Other Products of Wood
D20291	Manufacture of Wooden Tools and Appliances
D20292	Manufacture of Wooden Kitchen and Tableware
D20293	Manufacture of Ornamental Wood
D20299	Manufacture of Other Products of Wood n.e.c.
D21000	Manufacture of Pulp, Paper and Paper Products
D21100	Manufacture of Pulp, Paper and Paperboard
D21110	Manufacture of Pulp
D21120	Manufacture of Paper and Paperboard
D21121	Manufacture of Newsprint
D21122	Manufacture of Printing and Writing Paper
D21123	Manufacture of Kraft Paper and Paperboard
D21124	Manufacture of Processed Paper and Paperboard
D21129	Manufacture of Other Paper and Paperboard
D21200	Manufacture of Articles of Paper and Paperboard
D21210	Manufacture of Corrugated Paper and Paperboard and of Containers of Paper and Paperboard
D21211	Manufacture of Corrugated Cardboard and Cardboard Boxes
D21212	Manufacture of Paper Bags and Sacks
D21213	Manufacture of Sanitary Paper Articles for Food
D21219	Manufacture of Packing Containers and Other Paper Containers
D21290	Manufacture of Other Articles of Paper and Paperboard
D21291	Manufacture of Stationery Paper
D21292	Manufacture of Sanitary Paper Products
D21293	Manufacture of Wallpaper and Oilpaper
D21299	Manufacture of Other Articles of Paper and Paperboard n.e.c.
D22000	Publishing, Printing and Reproduction of Recorded Media
D22100	Publishing
D22110	Publishing of Books, Brochures, Musical Books and Other Publications
D22120	Publishing of Newspapers, Magazines and Periodicals
D22121	Publishing of Newspapers
D22122	Publishing of Magazines and Periodicals
D22123	Publishing of Advertising Periodicals
D22130	Publishing of Recorded Audio Media
D22131	Publishing of Record and Other Musical Recorded Media
D22139	Publishing of Other Recorded Audio Media
D22190	Other Publishing
D22200	Printing and Service Activities Related to Printing
D22210	Printing
D22211	Commercial Printing By Stencil Plate and Similar Plates
D22212	Screen Printing
D22219	Other Printing
D22220	Service Activities Related to Printing
D22221	Printing Composition Services and Plate-making
D22222	Bookbinding Services
D22229	Other Service Activities Related to Printing

D22300	Reproduction of Recorded Media
D23000	Manufacture of Coke, Refined Petroleum Products and Nuclear Fuel
D23100	Manufacture of Coke and Related Products
D23200	Manufacture of Refined Petroleum Products
D23210	Petroleum Refineries
D23220	Reprocessing of Fractionation in Petroleum Refinery
D23221	Manufacture of Lubricating Oils and Greases
D23229	Reprocessing of Other Fractionated Petroleum
D23300	Processing of Nuclear Fuel
D24000	Manufacture of Chemicals and Chemical Products
D24100	Manufacture of Basic Chemicals
D24110	Manufacture of Basic Organic Chemicals
D24111	Manufacture of Basic Organic Petrochemicals
D24112	Manufacture of Coal Chemicals
D24113	Manufacture of Natural Gum and Wood Chemicals
D24119	Manufacture of Other Basic Organic Chemicals n.e.c.
D24120	Manufacture of Basic Inorganic Chemicals
D24121	Manufacture of Industrial Gases
D24129	Manufacture of Other Basic Inorganic Chemicals
D24130	Manufacture of Dyes and Pigments
D24131	Manufacture of Inorganic Pigments and Other Metal Oxides
D24132	Manufacture of Synthetic Colouring Matter, Tanning Materials and Other Coloring Agents
D24140	Manufacture of Fertilizers and Nitrogen Compounds
D24141	Manufacture of Nitrogenous, Phosphatic and Potassic Fertilizers
D24142	Manufacture of Composite Fertilizers
D24149	Manufacture of Other Fertilizers and Nitrogen Compounds
D24150	Manufacture of Synthetic Rubber and of Plastics in Primary Forms
D24151	Manufacture of Synthetic Rubber
D24152	Manufacture of Synthetic Resin and Other Plastic Materials
D24153	Manufacture of Compounded and Recycled Plastic Materials
D24200	Manufacture of Pharmaceuticals, Medicinal Chemicals and Botanical Products
D24210	Manufacture of Medicinal Chemicals, Antibiotics and Biological Products
D24211	Manufacture of Medicinal Chemicals and Antibiotics
D24212	Manufacture of Biological Products
D24220	Manufacture of Medicaments
D24221	Manufacture of Medicinal Medicaments
D24222	Manufacture of Prepared Herb Medicaments
D24223	Manufacture of Animal Medicaments
D24230	Manufacture of Pharmaceutical Goods Other Than Medicaments
D24300	Manufacture of Other Chemical Products
D24310	Manufacture of Pesticides and Other Agricultural Chemical Products
D24311	Manufacture of Household Germicide and Insecticide
D24312	Manufacture of Agricultural Chemical Products
D24320	Manufacture of Paints, Varnishes and Similar Coatings, Printing Ink and Mastic
D24321	Manufacture of General Paints and Similar Products
D24322	Manufacture of Ceramic Enamels and Related Products
D24323	Manufacture of Printing Ink

D24324	Manufacture of Artists' Colours
D24330	Manufacture of Soap, Cleaning Compounds and Toilet Preparations
D24331	Manufacture of Surface-Active Agents
D24332	Manufacture of Toothpaste, Soap and Synthetic Detergents
D24333	Manufacture of Perfumes and Cosmetics
D24334	Manufacture of Wax, Polish and Preparations for Perfuming or Deodorizing Room
D24340	Manufacture of Recording Medium and Related Chemical Preparations
D24341	Manufacture of Non-sensitized Recording Medium
D24342	Manufacture of Chemical Preparations for Photograph and Sensitized Materials
D24390	Manufacture of Other Chemical Products n.e.c.
D24391	Manufacture of Processed and Refined Salt
D24392	Manufacture of Essential Oils and Related Products
D24393	Manufacture of Adhesives and Gelatin
D24394	Manufacture of Explosives and Pyrotechnic Products
D24399	Manufacture of All Other Chemical Products n.e.c.
D24400	Manufacture of Man-Made Fibers
D24401	Manufacture of Synthetic Fibers
D24402	Manufacture of Regenerated Organic Fibers
D25000	Manufacture of Rubber and Plastic Products
D25100	Manufacture of Rubber Products
D25110	Production of Rubber Tires and Tubes; Rebuilding of Rubber Tires
D25111	Manufacture of Tires and Tubes
D25112	Rebuilding of Tires
D25190	Manufacture of Other Rubber Products
D25191	Manufacture of Industrial Un-vulcanized Rubber Products
D25192	Manufacture of Apparel and Other Hygienic Articles of Rubber
D25199	Manufacture of Other Rubber Products n.e.c.
D25200	Manufacture of Plastic Products
D25210	Manufacture of Primary Plastic Products
D25211	Manufacture of Plastic Bars, Pipes, Tubes and Hoses
D25212	Manufacture of Plastic Films, Sheets and Plates
D25213	Manufacture of Plastics Synthetic Leather
D25220	Manufacture of Plastic Products for Building
D25221	Manufacture of Wall and Floor Coverings of Plastics
D25222	Manufacture of Plastic Products for Sanitary
D25229	Manufacture of Other Fabricated Structural Plastic Products
D25230	Manufacture of Packaging Plastic Products
D25231	Manufacture of Plastic Sacks, Bags and Similar Products
D25232	Manufacture of Packaging Plastics and Shipping Containers
D25240	Manufacture of Plastic Products for Fabricating of Machine
D25290	Manufacture of Other Plastic Products
D25291	Manufacture of Foamed Plastic Products
D25292	Manufacture of Self, Adhesive Plastic Films and Other Surface Coated Products
D25299	Manufacture of Other Plastic Products n.e.c.
D26000	Manufacture of Other Non-metallic Mineral Products
D26100	Manufacture of Glass and Glass Products
D26110	Manufacture of Glass in Primary Forms

D26111	Manufacture of Plate Glass
D26112	Manufacture of Other Glass in Primary Forms, Except Plate Glass
D26120	Manufacture of Industrial Glassware
D26121	Manufacture of Glass Fibers and Optical Glass
D26122	Manufacture of Plate Glass Products Made of Purchased Plate Glass
D26129	Manufacture of Laboratory and Other Industrial Glassware
D26190	Manufacture of Other Glass Products
D26191	Manufacture of Household Glassware
D26192	Manufacture of Glass Containers Blown or Pressed
D26199	Manufacture of All Other Glass and its Products n.e.c.
D26200	Manufacture of Ceramic Ware
D26210	Manufacture of Non-structural, Non-refractory Ceramic Ware
D26211	Manufacture of Pottery and Ceramic Household or Ornamental Ware
D26212	Manufacture of Sanitary Ceramic Ware
D26213	Manufacture of Industrial Ceramic Ware
D26219	Manufacture of Other Non-structural, Non-refractory Ceramic Ware
D26220	Manufacture of Refractory Ceramic Products
D26221	Manufacture of Structural Refractory Ceramic Products
D26229	Manufacture of Other Refractory Ceramic Products
D26230	Manufacture of Structural Non- refractory Clay and Ceramic Products
D26231	Manufacture of Non Refractory Ceramic Building Bricks, Flooring Blocks and Similar Products
D26232	Manufacture of Ceramic Tiles and Similar Products
D26239	Manufacture of Other Structural Non-refractory Clay and Ceramic Products
D26300	Manufacture of Cement, Lime and Plaster and Its Products
D26310	Manufacture of Cement, Lime and Plaster
D26311	Manufacture of Cement
D26312	Manufacture of Lime
D26313	Manufacture of Plaster
D26320	Manufacture of Articles of Concrete, Cement and Plaster
D26321	Manufacture of Non-refractory Mortar
D26322	Manufacture of Ready-Mix Concrete
D26323	Manufacture of Plaster Products
D26324	Manufacture of Cellulose Fiber Cement Products
D26325	Manufacture of Concrete Roofing Tiles, Bricks and Blocks
D26326	Manufacture of Concrete Pipes, Structural Components and Other Concrete Products for Civil Engineering
D26329	Manufacture of Other Concrete Products n.e.c.
D26900	Manufacture of Other Non-metallic Mineral Products
D26910	Cutting, Shaping and Finishing of Stone
D26911	Manufacture of Moulded, Processed Stone and of its Products
D26912	Manufacture of Coloring Processed Stones
D26920	Manufacture of Asphalt Products
D26921	Manufacture of Ready-Mix Asphalt Concrete
D26922	Manufacture of Asphalt Concrete Products
D26990	Manufacture of Other Non-metallic Mineral Products n.e.c.
D26991	Manufacture of Abrasive Articles
D26992	Manufacture of Non-metallic Crushed Minerals

D26993	Manufacture of Asbestos, Mineral Wools and Other Similar Products
D26994	Manufacture of Carbon Fiber Artificial Graphite and Other Carbon Products
D26999	Manufacture of All Other Non-metallic Mineral Products n.e.c.
D27000	Manufacture of Basic Metals
D27100	Manufacture of Basic Iron and Steel
D27110	Manufacture of Basic Iron, Steel and Ferro-Alloys
D27111	Manufacture of Basic Iron and Steel
D27112	Manufacture of Ferro-Alloys
D27119	Manufacture of Other Basic Iron and Steel
D27120	Manufacture of Rolled, Drawn and Folded Products of Iron or Steel
D27121	Manufacture of Hot Rolled, Drawn and Extruded Iron or Steel Products
D27122	Manufacture of Cold Rolled, Drawn and Extruded Iron or Steel Products
D27123	Manufacture of Steel Wire
D27130	Manufacture of Pipes, Tubes and Hollow Profiles, of Iron or Steel
D27131	Manufacture of Tubes and Pipes of Cast Iron or Cast Steel
D27132	Manufacture of Pipes and Tubes, of Non-cast Iron or Steel
D27190	Other Iron and Steel Industries
D27191	Manufacture of Basic Cut Products of Iron or Steel to Non-rectangular Shapes
D27199	Other Iron and Steel Industries n.e.c.
D27200	Manufacture of Basic Precious and Non-ferrous Metals
D27210	Manufacture of Smelting, Refining and Alloys of Non-ferrous Metals
D27211	Manufacture of Smelting, Refining and Alloys of Copper
D27212	Manufacture of Smelting, Refining and Alloys of Aluminum
D27213	Manufacture of Smelting, Refining and Alloys of Lead, Zinc and Tin
D27219	Manufacture of Other Smelting, Refining and Alloys of Non-ferrous Metals
D27220	Manufacture of Rolled, Drawn and Folded Products of Non-ferrous Metals
D27221	Manufacture of Rolled, Drawn and Folded Products of Copper
D27222	Manufacture of Rolled, Drawn and Folded Products of Aluminum
D27229	Rolling, Drawing and Extruding of Non-ferrous Metals n.e.c.
D27290	Manufacture of Basic Precious and Non-ferrous Metals, n.e.c.
D27300	Cast of Metals
D27310	Cast of Iron and Steel
D27311	Gray and Malleable Iron Foundries
D27312	Gray and Malleable Iron Foundries
D27320	Cast of Non-ferrous Metals
D27321	Aluminum Foundries
D27322	Copper Foundries
D27329	Other Cast of Non-ferrous Metals
D28000	Manufacture of Fabricated Metal Products, Except Machinery and Furniture
D28100	Manufacture of Structural Metal Products, Tanks, Reservoirs and Steam Generators
D28110	Manufacture of Structural Metal Products
D28111	Manufacture of Metal Doors and Related Articles
D28112	Manufacture of Structural Metal Sheet Products and Ornamental Metal Works Used on Building
D28113	Manufacture of Metal Structural Components
D28119	Manufacture of Other Structural Metal Products
D28120	Manufacture of Tanks, Reservoirs and Containers of Metals
D28121	Manufacture of Central Heating Boilers and Radiators

D28122	Manufacture of Central Heating Boilers and Radiators
D28130	Manufacture of Nuclear Reactors and Steam Generators, Except Central Heating Hot Water Boilers
D28131	Manufacture of Nuclear Reactors
D28132	Manufacture of Steam Generating Boilers
D28900	Manufacture of Other Fabricated Metal Products and Metal Treating services
D28910	Forging, Pressing, Stamping and Roll-Forming of Metal, Powder Metallurgy
D28911	Manufacture of Powder Metallurgic Products
D28912	Forging of Metal
D28913	Manufacture of Metal Pressed and Stamped Products
D28920	Heating, Treatment and Coating of Metals; General Mechanical Engineering on a Fee or Contract Basis
D28921	Metal Heating Services
D28922	Metal Product Plating Services
D28923	Coating and Similar Treatment of Metals
D28924	Engraving, Cutting and Similar Processing of Metals or Other Materials
D28929	Other Treatment and Coating of Metals
D28930	Manufacture of Cutlery, Hand Tools and General Hardware
D28931	Manufacture of Cutlery
D28932	Manufacture of General Hardware
D28933	Manufacture of Hand Tools
D28934	Manufacture of Saws, Saw Blades and Interchangeable Tools
D28940	Manufacture of Metal Fasteners, Springs and Articles Made from Metal Wires
D28941	Manufacture of Metal Fasteners and Screw Products
D28942	Manufacture of Articles Made from Metal Wires
D28943	Manufacture of Metal Springs
D28990	Manufacture of Other Fabricated Metal Products n.e.c.
D28991	Manufacture of Metal Cans and Shipping Containers
D28992	Manufacture of Safes
D28993	Manufacture of Hand-Operated Kitchen Appliances and Metal Ware
D28994	Manufacture of Metal Sanitary Ware
D28995	Manufacture of Metal Sign Boards
D28999	Manufacture of All Other Fabricated Metal Products n.e.c.
D29000	Manufacture of Other Machinery and Equipment
D29100	Manufacture of General Purpose Machinery
D29110	Manufacture of Internal Combustion Piston Engines and Turbines, Except Aircraft, Vehicle and Cycle Engines
D29111	Manufacture of Internal Combustion Piston Engines
D29119	Manufacture of Other Engines and Steam and Gas Turbines
D29120	Manufacture of Pumps and Compressors
D29121	Manufacture of Compressing Engines and Motors
D29122	Manufacture of Pumps for Liquids
D29123	Manufacture of Pumps and Compressors
D29130	Manufacture of Taps, Valves and Similar Products
D29140	Manufacture of Bearings, Gears and Driving Related Components
D29141	Manufacture of Ball and Roller Bearings
D29142	Manufacture of Gears and Driving Related Components
D29150	Manufacture of Ovens, Furnaces and Furnace Burners

D29160	Manufacture of Work trucks, Lifting and Handling Equipment
D29161	Manufacture of Work trucks and Stackers
D29162	Manufacture of Elevators and Conveyor systems
D29169	Manufacture of Other Work trucks, Lifting and Handling Equipment
D29170	Manufacture of Industrial Refrigerators, Air Conditioning, Filtering Machinery, Distilling Plant and Gas Generators
D29171	Manufacture of Industrial Refrigerators and Refrigerating Equipment
D29172	Manufacture of Air Conditioning and Control Machines
D29173	Manufacture of Ventilating Machines
D29174	Manufacture of Filtering or Purifying Machinery for Air or Gases
D29175	Manufacture of Filtering or Purifying Machinery for Liquids or Oils
D29176	Manufacture of Distilling Machinery, Heat exchange unit and Gas Generators
D29190	Manufacture of Other General Purpose Machinery
D29191	Manufacture of General Weighing Machinery
D29192	Manufacture of Packing Machinery and Containers Cleaning Machinery
D29193	Manufacture of Automatic Vending Machines and Money-changing Machines
D29194	Manufacture of Spraying, Projecting and Dispersing Machines
D29199	Manufacture of Other General Purpose Machinery n.e.c.
D29200	Manufacture of Machine-tools
D29210	Manufacture of Machine-tools for working metal; for working any Material By Electron
D29211	Manufacture of Cutting and Carving Machine-tools of any Materials By Electron
D29212	Manufacture of Metal Cutting Machines
D29213	Manufacture of Metal Cutting and Compressing Machines for Metal
D29290	Manufacture of Other Machine-tools, n.e.c
D29291	Manufacture of Welding and Cutting Machines and Appliances
D29292	Manufacture of Tools for Working in the Hand, Powered
D29299	Manufacture of All Other Machine-tools, n.e.c.
D29300	Manufacture of Other Special Purpose Machinery
D29310	Manufacture of Agricultural and Forestry Machinery
D29320	Manufacture of Machinery for Metal Casting and Other Metallurgy
D29330	Manufacture of Machinery for Mining, Quarrying and Construction
D29331	Manufacture of Civil Engineering and Similar Machine Equipment
D29332	Manufacture of Mining Treatment and Handling Equipment
D29340	Manufacture of Machinery for Food, Beverage and Tobacco Processing
D29350	Manufacture of Machinery for Textiles, Apparel and Leather Production
D29351	Manufacture of Sewing Machines
D29352	Manufacture of Washing, Dyeing, Finishing and Processing Industrial Machinery Fibres
D29359	Manufacture of Other Machinery for Textiles, Apparel and Leather Production n.e.c.
D29360	Manufacture of Semiconductor- Making Machinery
D29390	Manufacture of Other Special Purpose Machinery n.e.c
D29391	Manufacture of Machinery for Paper and Pulp Industries
D29392	Manufacture of Rubber, Man-made fiber and Plastic Machinery
D29393	Manufacture of Machinery and Accessories Specialized for Printing and Bookbinding
D29394	Manufacture of Moulding Patterns, Moulds and Industrial Patterns
D29395	Manufacture of Industrial Robots
D29399	Manufacture of All Other Special Purpose Machinery, n.e.c.
D29400	Manufacture of Weapons and Ammunition

D29500	Manufacture of Other Domestic Appliances
D29510	Manufacture of Domestic Electric Appliances n.e.c.
D29511	Manufacture of Domestic Electric Heating Equipment
D29512	Manufacture of Electric Hair dryers and Beauty Appliances
D29519	Manufacture of Other Domestic Electric Appliances
D29520	Manufacture of Domestic Non-electric Cooking and Heating Apparatuses
D30000	Manufacture of Computers and Office Machinery
D30010	Manufacture of Computers and Peripheral Equipment
D30011	Manufacture of Computer
D30012	Manufacture of Computer Storage Units
D30013	Manufacture of Computer Output/Input Units and Peripheral Equipment
D30020	Manufacture of Office Appliances
D30021	Manufacture of Duplication Machines
D30029	Manufacture of Other Office Appliances
D31000	Manufacture of Electrical Machinery and Apparatuses n.e.c.
D31100	Manufacture of Electric Motors, Generators and Transformers
D31101	Manufacture of Electric Motors and Generators
D31102	Manufacture of Transformers
D31103	Manufacture of Electronic Coils, Transformers and Other Inductors
D31104	Manufacture of Ballasts for Lamps
D31109	Manufacture of Other Electric Motors, Generators and Transformers
D31200	Manufacture of Electricity Distribution and Control Apparatuses
D31201	Manufacture of Electrical Apparatuses for Switching, Protecting and Connecting Electrical Circuits Used in Power Distribution Systems
D31202	Manufacture of Boards for Electric Control or Distribution
D31300	Manufacture of Insulated Wires and Cables, Including Insulated Code Sets
D31301	Manufacture of Insulated Wire and Cable, Except Insulated Code Sets
D31302	Manufacture of Optical Fiber Cables Made-Up Individually Sheathed Fibres, Except Insulated Code Sets
D31303	Manufacture of Insulated Codes Sets and Other Conductors for Electric
D31400	Manufacture of Accumulators, Primary Cells and Primary Batteries
D31401	Manufacture of Primary Cells and Batteries
D31402	Manufacture of Accumulators
D31500	Manufacture of Electric Lamps and Lighting Equipment
D31510	Manufacture of Electric Lamps and Electric Bulbs
D31520	Manufacture of Lighting Equipment
D31521	Manufacture of General Lighting Equipment
D31522	Manufacture of Lighting Equipment for Advertisement
D31900	Manufacture of Other Electrical Equipment
D31910	Manufacture of Electrical Equipment for Vehicles and Internal Combustion Engines
D31911	Manufacture of Electrical Equipment for Internal Combustion Engines
D31912	Manufacture of Lighting and Electrical Equipment for Vehicles
D31990	Manufacture of Other Electrical Equipment n.e.c.
D31991	Manufacture of Electric Alarm and Signal Systems
D31992	Manufacture of Magnets and Magnet's Products
D31993	Manufacture of Electrical Carbon Products and Insulators
D31994	Manufacture of Electric Traffic Alarm and Traffic Signal Systems

D31999	Manufacture of All Other Electrical Equipment n.e.c.
D32000	Manufacture of Electronic Components, Radio, Television and Communication Equipment and Apparatuses
D32100	Manufacture of Semiconductor and Other Electronic Components
D32110	Manufacture of Semiconductor and Electronic Integrated Circuits
D32111	Manufacture of Diodes, Transistors and Similar Semi-conductor Devices
D32112	Manufacture of Electronic Integrated Circuits
D32190	Manufacture of Other Electronic Components, Except Semiconductor and Electronic Integrated Circuits
D32191	Manufacture of Electronic Valves and Tubes
D32192	Manufacture of Printed Circuit Boards
D32193	Manufacture of Electronic Capacitors
D32194	Manufacture of Electronic Resistors
D32195	Manufacture of Smart Cards With Magnetic Stripe or chip
D32196	Manufacture of liquid crystal displays
D32199	Manufacture of Other Electronic Valves, Tubes and Electronic Components n.e.c.
D32200	Manufacture of Television and Radio Transmitters and Apparatuses for Line Telephony and Line Telegraphy
D32201	Manufacture of Line Telecommunication Apparatuses
D32202	Manufacture of Communication Apparatuses Without Any Line Connection and Radio or Television Broadcasting Apparatuses
D32300	Manufacture of Television and Radio Receivers, Sound or Video Recording or Reproducing Apparatuses, and Related Goods
D33000	Manufacture of Medical, Precision and Optical Instruments, Watches and Clocks
D33100	Manufacture of Medical Appliances and Instruments
D33110	Manufacture of Radiation Apparatuses and Electro-Diagnostic Apparatuses
D33111	Manufacture of Radiation Apparatuses
D33112	Manufacture of Electro-Diagnostic and Therapy Apparatuses
D33190	Manufacture of Other Medical and Surgical Equipment and Orthopedic Appliances
D33191	Manufacture of Dental Instruments and Appliances
D33192	Manufacture of Orthopedic Appliances; and Appliances and Supplies to Compensate for Disability
D33193	Manufacture of Medical Furniture
D33199	Manufacture of Other Medical and Surgical Equipment and Orthopedic Appliances n.e.c.
D33200	Manufacture of Instruments and Appliances for Measuring, Checking, Testing, Navigation and Other Purposes, Except Optical Instruments
D33210	Manufacture of Instruments and Appliances for Measuring, Checking, Testing, Navigating and Other Purposes, Except Industrial Process Control Equipment
D33211	Manufacture of Instruments and Appliances for Radio Navigating and Measuring
D33212	Manufacture of Drawing Marking-Out Instruments
D33213	Manufacture of Electrical Measuring, Testing and Analysis Instruments
D33214	Manufacture of Material Testing, Measuring, Checking Instruments, Including for Laboratory and Analysis
D33215	Manufacture of Revolution Counters and Supply or Production Meters
D33216	Manufacture of Instruments for Automatic Measurement or Control
D33219	Manufacture of Other Instruments and Appliances for Measuring, Checking, Testing, Navigating and Other Purposes, Except Industrial Process Control Equipment

D33220	Manufacture of Industrial Process Control Equipment
D33300	Manufacture of Other Optical Instruments and Spectacle, Photographic Equipment
D33310	Manufacture of Spectacles
D33320	Manufacture of Photographic Equipment and Other Optical Instruments
D33321	Manufacture of Optical Fibers and Elements
D33322	Manufacture of Cinematograph Cameras and Projectors and Photographic or Cinematographic Laboratory Equipment
D33329	Manufacture of Other Optical Instruments and Photographic Equipment
D33400	Manufacture of Watches, Clocks and its Parts
D33401	Manufacture of Watches and Clocks
D33402	Manufacture of parts of Watches and Clocks
D34000	Manufacture of Motor Vehicles, Trailers and Semitrailers
D34100	Manufacture of Motor Vehicles and Engines for Motor Vehicles
D34110	Manufacture of Engines for Motor Vehicles
D34120	Manufacture of Motor Vehicles
D34121	Manufacture of Passenger Motor Vehicles
D34122	Manufacture of Motor Vehicles for the Transport of Goods
D34200	Manufacture of Bodies for Motor Vehicles ; Manufacture of Trailers and Semitrailers
D34201	Manufacture of Motor Vehicle Bodies and Motor Vehicles Assembled on Purchased Chassis
D34202	Manufacture of Trailers and Semitrailers
D34203	Manufacture of Containers for Carriage
D34300	Manufacture of Parts and Accessories for Motor Vehicles and Engines
D34301	Manufacture of Parts and Accessories for Motor Engines
D34302	Manufacture of Parts and Accessories for Motor Vehicle Body
D34309	Manufacture of Other Parts and Accessories for Motor Vehicles
D35000	Manufacture of Other Transport Equipment
D35100	Building of Ships and Boats
D35110	Building of Ships
D35111	Building of Steel Ships
D35112	Building of Synthetic resin Ships
D35113	Building of Non-ferrous Metal Ships and Other Sailing Ships
D35114	Manufacture of Sections for Ships
D35119	Other Building and Repairing of Ships and Boats
D35120	Building of Pleasure and Sporting Boats
D35200	Manufacture of Railway and Tramway Locomotives and Rolling Stock
D35201	Manufacture of Locomotives and Railway Rolling Stock
D35202	Manufacture of Parts for Railway Rolling Stock and Traffic Control Equipment
D35300	Manufacture of Aircraft, Spacecraft and its Parts
D35310	Manufacture of Aircraft, Spacecraft and its Assistant Equipment
D35320	Manufacture of Engines and Parts for Aircraft
D35321	Manufacture of Engines for Aircraft
D35322	Manufacture of Aircraft Parts and Accessories
D35900	Manufacture of Other Transport Equipment
D35910	Manufacture of Motorcycles
D35920	Manufacture of Bicycles and Invalid Carriages
D35990	Manufacture of Other Transport Equipment n.e.c.
D36000	Manufacture of Furniture; Manufacturing of Articles n.e.c.

D36100	Manufacture of Furniture
D36110	Manufacture of Mattresses and Upholstered Furniture
D36111	Manufacture of Upholstered Seats for Transport Vehicles
D36112	Manufacture of Mattresses
D36119	Manufacture of Other Mattresses and Upholstered Furniture
D36120	Manufacture of Wood Furniture
D36121	Manufacture of Wood Furniture for Kitchen and Restaurant
D36122	Manufacture of Wooden Furniture Lacquered or Incorporated Mother of Pearl
D36129	Manufacture of Other Wood Furniture
D36190	Manufacture of Other Furniture
D36191	Manufacture of Metal Furniture
D36199	Manufacture of Other Furniture n.e.c.
D36900	Other Manufacturing
D36910	Manufacture of Jewellery and Related Articles
D36920	Manufacture of Musical Instruments
D36921	Manufacture of Pianos
D36922	Manufacture of Stringed Instruments
D36923	Manufacture of Electronic Musical Instruments
D36924	Manufacture of Korean Traditional Musical Instruments
D36929	Manufacture of Other Musical Instruments
D36930	Manufacture of Sports Goods
D36931	Manufacture of Gymnasium, Sports Articles and Equipment
D36932	Manufacture of Playground Equipment
D36933	Manufacture of Angling and Hunting Equipment
D36939	Manufacture of Other Sports Goods
D36940	Manufacture of Games and Toys
D36941	Manufacture of Dolls
D36942	Manufacture of Toys
D36943	Manufacture of Video Games
D36949	Manufacture of Other Game Articles, n.e.c
D36950	Manufacture of Signs and Advertising Displays
D36960	Manufacture of Office and Artists' Materials
D36970	Manufacture of Costume Jewelry, Imitative Ornaments and Instructive Models
D36971	Manufacture of Costume Jewellery
D36972	Manufacture of Wigs and Similar Articles
D36973	Manufacture of Artificial Flowers and Imitative Ornamental Articles
D36974	Manufacture of Mounted Arts
D36975	Manufacture of Instructive Apparatuses and Models
D36990	Other Manufacturing n.e.c.
D36991	Manufacture of Roundabouts and Other Fairground Amusements
D36992	Manufacture of Umbrellas and Walking Sticks
D36993	Manufacture of Buttons and Snaps, Slides and Similar Fasteners
D36994	Manufacture of Mechanical Lighters, Combustible Materials and Smoking Supplies
D36995	Manufacture of Brushes and Brooms
D36999	Manufacturing All Other Industries n.e.c.
D37000	Recycling
D37100	Recycling of Metal Waste and Scrap

D37200	Recycling of Non-metal Waste and Scrap
E00000	Electricity, Gas and Water Supply
E40000	Electricity, Gas, Steam and Hot Water Supply
E40100	Production, Collection and Distribution of Electricity
E40110	Electric Power Generation
E40120	Transmission and Distribution of Electric Power
E40121	Electric Power Transmission
E40122	Other Transmission and Distribution of Electric Power
E40200	Manufacture of Gas, Distribution of Gaseous Fuel Through Mains
E40300	Steam and Hot Water Supply
E41000	Collection, Purification and Distribution of Water
E41010	Collection, Purification and Distribution of Water to Household
E41020	Collection, Purification and Distribution of Water to Industrial or Commercial
F00000	Construction
F45000	General Construction
F45100	Heavy Construction
F45110	Site Preparation
F45120	Civil Engineering Construction
F45121	Construction of Highways, Streets and Roads
F45122	Construction of Bridges, Tunnels and Railways
F45123	Construction of Waterways, Dams and Other Water Works
F45124	Installation of Environmental Hygience Treatment Appliances
F45125	Construction of Industrial Plants
F45126	Landscaping Works
F45129	Other Civil Engineering Construction
F45200	Building of Complete or Partial Constructions
F45210	Residential Building Construction
F45211	Detached and Tenement Building Construction
F45212	Apartment Building Construction
F45220	Non-Residential Building Construction
F45221	Office and Commercial Building Construction
F45222	Industrial and Similar Industrial Building Construction
F45229	Other Non-Residential Building Construction
F46000	Special Trade Construction
F46100	Special Trade Construction for Civil Engineering and Buildings
F46110	Special Trade Construction for Civil Engineering
F46111	Wrecking and Demolition of Buildings and Other Structures
F46112	Excavating and earthmoving
F46113	Pavement Works
F46114	Special Railway Laying Works
F46119	Other Special Trade Construction for Civil Engineering
F46120	Special Trade Construction for Buildings
F46121	Pile Driving and Related Construction Foundation Works
F46122	Boring, Grouting and Water Well Drilling Works
F46123	Scaffolding and Frame Works
F46124	Steel Frame Works
F46125	Steel Reinforcing and Reinforced Concrete Works

F46126	Brick Laying and Stone Setting Works
F46127	Roofing Works
F46128	Underwater Works
F46129	Other Special Trade Construction for Building Construction
F46200	Building Installation
F46201	Heating, Air Conditioning and Plumbing Related Works
F46202	Waterproofing, Soundproofing and Fireproofing Works
F46203	Installation of Machinery Equipment for Building
F46209	Other Building Installation
F46300	Electrical and Communication Works
F46310	Electrical Works
F46311	Electrical Works for Heavy Construction
F46312	Electrical Works for Building
F46320	Communication Works
F46321	Communication Equipment Installation
F46322	Interior Building Installation for Communication Equipment
F46400	Building Completion
F46410	Painting, Paper Hanging and Decorating Works
F46411	Painting Works
F46412	Paper Hanging, Decorating and Carpentry Works
F46420	Glazing Works and Erection of Doors
F46421	Glass and Glazing Works
F46422	Installation or Erection of Doors
F46490	Other Building Completion
F46491	Plastering and Tile Works
F46492	Installation of Ornamental Metal Structures
F46499	Other Building Completion n.e.c.
F46500	Renting of Construction or Demolition Equipment with Operator
G00000	Wholesale and Retail Trade
G50000	Sale of Motor Vehicles and Motorcycles ; Retail Sale of Automotive Fuel
G50100	Sale of Motor Vehicles
G50110	Sale of New Motor Vehicles
G50120	Sale of Used Motor Vehicles
G50200	Sale of Motor Vehicle Parts and Accessories
G50201	Sale of Motor Vehicle New Tires and Tubes
G50202	Sale of Motor Vehicle Upholstery, Parts and Accessories
G50203	Sale of Used Motor Vehicle Upholstery, Parts and Accessories
G50300	Sale of Motorcycles and Related Parts and Accessories
G50301	Wholesaler of Motorcycles and Related Parts and Accessories
G50302	Retail Sale of Motorcycles and Related Parts and Accessories
G50400	Retail Sale of Automotive Fuel
G50401	Oil Stations
G50402	Automotive Gas Stations
G51000	Wholesale Trade and Commission Trade, Except of Motor Vehicles and Motorcycles
G51100	Wholesale on a Fee or Contract Basis
G51101	Brokerage of Industrial Agricultural Raw Materials and Living Animals
G51102	Brokerage of Food, Beverages and Tobaccos

G51103	Brokerage of a Variety of Goods
G51109	Other Commodity Brokers
G51200	Wholesale of Agricultural Raw Materials and Live Animals
G51201	Wholesale of Grains
G51202	Wholesale of Seeds and seedling
G51203	Wholesale of Animal Feeds
G51204	Wholesale of Flowers and Plants
G51205	Wholesale of Live Animals
G51209	Wholesale of Other Agricultural Raw Materials and Live Animals
G51300	Wholesale of Food, Beverages and Tobaccos
G51310	Wholesale of Food
G51311	Wholesale of Fruit and Vegetables
G51312	Wholesale of Meat
G51313	Wholesale of Fishes
G51319	Wholesale of Other Food
G51320	Wholesale of Prepared Food
G51321	Wholesale of Meat Products
G51322	Wholesale of Fishery Products
G51323	Wholesale of Sugar, Flour Confectionery and Bakery Products
G51324	Wholesale of Dairy Products
G51329	Wholesale of Other Prepared Food
G51330	Wholesale of Beverages and Tobacco
G51331	Wholesale of Alcoholic Beverages
G51332	Wholesale of Nonalcoholic Beverages
G51333	Wholesale of Tobacco
G51400	Wholesale of Household Goods
G51410	Wholesale of Textiles and Clothing
G51411	Wholesale of Textiles and Threads
G51412	Wholesale of Curtains and Bedding
G51413	Wholesale of Shirts and Outer Garments
G51414	Wholesale of Infant Wearing Apparel
G51415	Wholesale of Underwear
G51416	Wholesale of Leather and Fur Products
G51417	Wholesale of Wear Accessories
G51419	Wholesale of Textiles and Make-Up Textile Articles
G51420	Wholesale of Footwear
G51430	Wholesale of Household Electric Appliances
G51440	Wholesale of Household Non-electric Appliance and Household Furniture
G51441	Wholesale of Household Furniture
G51442	Wholesale of Household Ceramics, Non-electric Kitchen Utensils and Wooden Ware
G51443	Wholesale of Electric Lamps and Lighting Equipment
G51449	Wholesale of Other Household Non-electric Appliances
G51450	Wholesale of Pharmaceuticals, Cosmetics and Soap
G51451	Wholesale of Medicine and Medical Goods
G51452	Wholesale of Cosmetics
G51453	Wholesale of Soap and Detergents
G51460	Wholesale of Paper Products, Printed Matters and Stationary

G51461	Wholesale of Paper Products
G51462	Wholesale of Stationery
G51463	Wholesale of Books, Magazines and Newspapers
G51470	Wholesale of Game, Hobby and Athletic Goods
G51471	Wholesale of Musical Records and Videotapes
G51472	Wholesale of Musical Instruments
G51473	Wholesale of Toys and Hobby Goods
G51474	Wholesale of Sports and Athletic Goods
G51475	Wholesale of Bicycles and Other Transportable Equipment
G51490	Wholesale of Other Household Appliances
G51491	Wholesale of Luggage and Travel Accessories
G51492	Wholesale of Watches and Jewellery
G51493	Wholesale of Photographic and Optical Goods
G51499	Wholesale of Other Household Appliances n.e.c.
G51500	Wholesale of Construction Materials and Hardware
G51510	Wholesale of Construction Materials
G51511	Wholesale of Wood, Builders' Joinery Wood
G51512	Wholesale of Gravel, Bricks and Cement
G51513	Wholesale of Glass and Doors
G51520	Wholesale of Hardware, Heating and Air Conditioning Equipment
G51521	Wholesale of Plumbing Heating and Air Conditioning Equipment
G51522	Wholesale of Hardware and Handtools
G51590	Wholesale of Other Construction Materials
G51591	Wholesale of Paints
G51592	Wholesale of Wallpaper and Floor Coverings
G51599	Wholesale of Other Construction Materials n.e.c.
G51600	Wholesale of Metal Ores and Basic Metals
G51601	Wholesale of Reinforced Steel
G51602	Wholesale of Metal Plates, Bars, Pipes, and Basic Metals
G51603	Wholesale of Metal Ores
G51700	Wholesale of Other Intermediate Products, Waste and Scrap
G51710	Wholesale of Solid, Liquid and Gaseous Fuel and Related Products
G51711	Wholesale of Solid Fuel and Related Products
G51712	Wholesale of Liquid Fuel and Related Products
G51713	Wholesale of Gaseous Fuel and Related Products
G51720	Wholesale of Chemical Products
G51721	Wholesale of Industrial Basic Chemicals
G51722	Wholesale of Dyes, Pigments and Related Products
G51723	Wholesale of Fertilizers and Agricultural Chemicals
G51724	Wholesale of Synthetic Rubber and Plastics Materials
G51730	Wholesale of Waste, Scrap and Other Intermediate Products
G51731	Wholesale of Recycling Materials
G51732	Wholesale of Spun Fibers and Yarns
G51733	Wholesale of Fibers and Yarns and Textiles
G51739	Wholesale of Other Intermediate Products, Waste and Scrap n.e.c.
G51800	Wholesale of Machinery, Equipment and Supplies
G51810	Wholesale of Industrial Machinery and Equipment

G51811	Wholesale of Agricultural Machinery and Equipment
G51812	Wholesale of Construction and Mining Machinery and Equipment
G51813	Wholesale of Machine-Tools
G51819	Wholesale of Other Industrial Machinery and Equipment
G51890	Wholesale of Other Machinery and Equipment
G51891	Wholesale of Computers and Non-Customized Software
G51892	Wholesale of Office Appliances
G51893	Wholesale of Navigating and Telecommunication Equipment
G51894	Wholesale of Medical, Professional and Scientific Instruments and Equipment
G51895	Wholesale of Transportation Equipment
G51896	Wholesale of Electrical Machinery and Related Materials
G51899	Wholesale of Other Machinery and Equipment n.e.c.
G51900	Wholesale of Other Goods
G51910	Wholesale of Non-Specialized Goods
G51990	Wholesale of Other Goods n.e.c.
G52000	Retail Trade, Except Motor Vehicles and Motorcycles
G52100	Retail Sale in Non-Specialized Stores
G52110	Retail Sale in Non-Specialized Large Stores
G52111	Department Stores
G52119	Retail Sale in Other Non-Specialized Large Stores
G52120	Retail Sale in Non-Specialized Stores with Food or Beverages Predominating
G52121	Supermarkets
G52122	Convenience Stores
G52129	Retail Sale in Other Non-Specialized Stores with Food or Beverages Predominating
G52190	Other Retail Sale in Non-specialized stores
G52200	Retail Sale of Foods, Beverages and Tobacco in Specialized Stores
G52210	Retail Sale of Food
G52211	Retail Sale of Grains
G52212	Retail Sale of Meat
G52213	Retail Sale of Fish and Marine Products
G52214	Retail Sale of Fruit and Vegetables
G52215	Retail Sale of Sugar, Bread and Confectionery
G52216	Retail Sale of Prepared Health Additive Food
G52219	Retail Sale of Other Food
G52220	Retail Sale of Beverages and Tobacco
G52221	Retail Sale of Beverages
G52222	Retail Sale of Tobacco
G52300	Retail Sale of Pharmaceuticals and Medical Equipments, Cosmetics and Toilet Articles
G52310	Retail Sale of Pharmaceuticals and Medical Equipment, Cosmetics and Toilet Articles
G52311	Retail Sale of Pharmaceutical and Medical Goods
G52312	Retail Sale of Medical Equipment
G52320	Retail Sale of Cosmetic Articles and Toilet Soap
G52400	Retail Sale of Textiles, Clothing, Footwear and Leather Goods
G52410	Retail Sale of Threads and Textile Articles, Clothing and Clothing Accessories
G52411	Retail Sale of Textile Articles
G52412	Retail Sale of Korean Traditional Clothes
G52413	Retail Sale of Suits

G52414	Retail Sale of Infant Garments
G52415	Retail Sale of Underwear
G52416	Retail Sale of Shirts and Other Clothing
G52419	Retail Sale of Other Threads, Textiles, Clothing Accessories
G52420	Retail Sale of Shoes
G52430	Retail Sale of Luggage and Other Leather Products
G52500	Retail Sale of Electrical Household Appliances, Furniture and Household Appliances
G52510	Retail Sale of Electrical Household Appliances, Musical Instruments and Records, Communication Equipment
G52511	Retail Sale of Electrical Household Appliances
G52512	Retail Sale of Musical Instruments
G52513	Retail Sale of Musical Records and Videos
G52514	Retail Sale of Communication Equipment
G52520	Retail Sale of Furniture
G52530	Retail Sale of Electric Goods, Kitchenware and Other Household Appliances
G52531	Retail Sale of Lighting Articles and Electric Goods
G52532	Retail Sale of Kitchenware and Table ware
G52539	Retail Sale of Other Household Appliances
G52600	Retail Sale in Other Specialized Stores
G52610	Retail Sale of Hardware, Heating Equipment and Construction Materials
G52611	Retail Sale of Hardware and Heating Equipment
G52612	Retail Sale of Wallpaper and Floor Coverings
G52619	Other Retail Sale of Hardware, Wallpaper, Heating Equipment and Construction Materials
G52620	Retail Sale of Books and Stationery
G52621	Retail Sale of Books and Magazines
G52622	Retail Sale of Stationery
G52630	Retail Sale of Office Appliances, Computers and Precision Equipment
G52631	Retail Sale of Computers and Non - Customized Software
G52632	Retail Sale of Office Appliances
G52633	Retail Sale of Spectacles
G52634	Retail Sale of Photographic Equipment and Goods
G52635	Retail Sale of Optical and Precision Equipment
G52640	Retail Sale of Sports and Amusement Goods
G52641	Retail Sale of Sports and Athletic Goods
G52642	Retail Sale of Bicycles and Other Transportable Equipment
G52643	Retail Sale of Amusement Game Goods and Toys
G52650	Retail sale of Watches and Jewellery
G52660	Retail Sale of Arts Works and Gifts
G52661	Retail Sale of Arts Works and Antiques
G52662	Retail Sale of Gifts, Novelties and Souvenirs
G52670	Retail Sale of Household Fuel
G52671	Retail Sale of Briquettes and Other Solid Fuel
G52672	Retail Sale of Liquid Fuel
G52673	Retail Sale of Gaseous Fuel
G52690	Other Retail Sale in Specialized Stores n.e.c.
G52691	Retail of Flowers and Plants
G52692	Retail of Pets and Pet Supplies

G52699	All Other Retail Sale in Specialized Stores n.e.c.
G52700	Retail Sale of Used Goods in Stores
G52701	Retail Sale of Used Furniture
G52702	Retail Sale of Used Electrical Household Appliances
G52709	Retail Sale of Other Used Goods
G52800	Retail Sale not in Stores
G52810	Retail Sale Via Mail Order Houses
G52811	Electronic Commerce Via Internet
G52812	Other Retail Sale Via Mail Order Houses
G52820	Retail Sale Via Stalls and Markets
G52890	Other Non-Store Retail Sale
G52891	Vending Machine Operation
G52892	Retail Sale of Contract-Delivery
G52893	Door to Door Retailing of Merchandise
G52899	All Other Non-Store Retail Sale n.e.c.
H00000	Hotels and Restaurants
H55000	Hotels and Restaurants
H55100	Accommodation
H55110	Tourist Accommodation
H55111	Hotels
H55112	Inns
H55113	Condominium
H55114	juvenile Camps
H55119	Other Tourist Accommodation
H55190	Other Accommodation
H55191	Boarding Houses
H55199	Other Accommodation n.e.c.
H55200	Restaurants, Bars and Canteens
H55210	Restaurants
H55211	Korean Style Restaurants
H55212	Chinese Style Restaurants
H55213	Japanese Style Restaurants
H55214	Western Style Restaurants
H55215	Cafeterias
H55219	Other Restaurants
H55220	Lunch Counters
H55221	Pizza, Hamburger and Chicken Shops
H55222	Noodle Houses
H55223	Mobile Food Services
H55229	Other Lunch Counters n.e.c.
H55230	Drinking Places
H55231	Night Clubs
H55232	Amusement Drinking Places-Dancing
H55233	Public Houses
H55240	Tearoom and Confectioners Shops
H55241	Confectioners Shops
H55242	Tearooms

I00000	Transport
I60000	Land Transport ; Transport Via Pipelines
I60100	Interurban Rail Transportation
I60200	Transit and Ground Passenger Transportation
I60210	Urban Transit Systems
I60211	Commuter Rail Systems
I60212	Urban Bus Passenger Transport
I60219	Other Scheduled Passenger Land Transport
I60220	Interurban Bus Transportation
I60230	Non-Scheduled Passenger Land Transport
I60231	Taxi and Limousine Services
I60232	Charter Bus Transport
I60233	Hearse Operation
I60239	Other Non-Scheduled Passenger Land Transport
I60300	Road Freight Transport
I60310	Freight Trucking
I60311	General Freight Trucking
I60312	Freight Trucking By Small Truck and Self-Management
I60320	Other Road Freight Transport
I60400	Transport Via Pipelines
I61000	Water Transport
I61100	Sea and Coastal Water Transport
I61110	Oceangoing Transport
I61111	Oceangoing Foreign Passenger Transport
I61112	Oceangoing Foreign Freight Transport
I61120	Coastwise Transport
I61121	Coastal Water Passenger Transport
I61122	Coastal Water Freight Transport
I61130	Other Sea and Coastal Water Transport
I61200	Inland Water Transport
I61201	Inland Water Passenger Transport
I61202	Inland Water Freight Transport
I61203	Harbour Passenger Transport
I61209	Other Inland Water Transport
I62000	Air Transport
I62100	Scheduled Air Transport
I62200	Non-Scheduled Air Transport and Airplane Rental with Operator
I63000	Supporting and Auxiliary Transport Activities; Activities of Travel Agencies
I63100	Cargo Handling
I63101	Air Freight and Land Freight Handling
I63102	Water Freight Handling
I63200	Warehousing
I63201	General Warehousing
I63202	Refrigerated Warehousing
I63203	Farm products warehousing
I63204	Dangerous Goods Warehousing
I63209	Other Warehousing

I63300	Activities of Travel Agencies and Tour Operators; Tourist Assistance Activities
I63310	Travel Agencies
I63311	General and Foreign Travel Agencies
I63312	Domestic Travel Agencies
I63390	Other Tourist Assistance Activities
I63900	Other Services Allied to Transport Agency
I63910	Other Supporting Land Transport Activities
I63911	Supporting, Railway Transport Activities
I63912	Operation of Passenger Bus Terminal Facilities
I63913	Operation of Freight Terminal Facilities
I63914	Operation of Highways and Related Facilities
I63915	Operation of Vehicle Parking Facilities
I63919	Other Supporting Land Transport Activities
I63920	Supporting Water Transport Activities
I63921	Operation of Harbour and Marine Terminal Facilities
I63922	Ship Piloting
I63929	Other Supporting Water Transport Activities
I63930	Supporting Air Transport Activities
I63931	Airport Operation
I63939	Other Supporting Air Transport Activities
I63990	Other Supporting Transport Services n.e.c.
I63991	Freight Transport Arrangement
I63992	Packing and Crating
I63999	All Other Supporting Transport Services n.e.c.
J00000	Post and Telecommunications
J64000	Post and Telecommunications
J64100	Postal Services and Couriers
J64110	Postal Services
J64120	Couriers and Messengers
J64200	Telecommunications
J64210	Wired Telecommunications
J64211	Leased Line Services
J64219	Wired Telephone and Other Telecommunications
J64220	Wireless Telecommunications
J64221	Mobile Telephone Services
J64229	Cellular Telephone Services
J64290	Other Telecommunications
J64291	Telecommunications Resellers
J64292	On-Line Access Services
J64299	Other Telecommunications n.e.c.
K00000	Financial Institutions and Insurance
K65000	Financial Institutions, Except Insurance and Pension Funding
K65100	Money-Creating Institutions
K65110	Central Banking
K65120	Commercial Banking
K65121	Domestic Commercial Banking
K65122	Branches of Foreign Banks

K65900	Non-Money-Creating Institutions
K65910	Savings Institutions
K65911	Credit Unions
K65919	Other Savings Institutions
K65920	Credit Granting
K65921	Development Banks
K65922	Credit Card and Installment Finance Companies
K65923	Financial Leasing
K65929	Other Credit Granting n.e.c.
K65930	Investment Companies
K65931	Investment Trust Companies
K65939	Other Investment Companies
K65990	Other Financial Intermediation n.e.c.
K65991	Public Fund Management Companies
K65999	All Other Financial Intermediation n.e.c.
K66000	Insurance and Pension Funding, Except Compulsory Social Security
K66010	Life Insurance
K66020	Pension Fund and Mutual Aid Organizations
K66021	Individual Mutual Aid Organizations
K66022	Business Mutual Aid Organizations
K66023	Pension Fund
K66030	Non-Life Insurance
K66031	Property and Casualty Insurance
K66032	Credit and Surety Insurance
K66040	Social Security insurance
K66041	Medical Care Insurance
K66042	Workmen's Accident Compensation Insurance and Other Social Security Insurance
K66050	Reinsurance
K66051	Life Reinsurance
K66052	Non Life Reinsurance
K67000	Activities Auxiliary to Financial Intermediation
K67100	Activities Auxiliary to Financial Intermediation, Except Insurance and Pension Funding
K67110	Administration of Financial Markets
K67111	Securities and Commodity Exchanges
K67119	Other Financial Markets Administration
K67120	Securities Dealing Activities
K67121	Securities Brokerage
K67122	Commodity Exchange
K67123	Portfolio Management, Trust and Custody Services
K67190	Other Activities Auxiliary to Financial Intermediation
K67191	Clearing of Bills
K67192	Investment Advice
K67199	Other Activities Auxiliary to Financial Intermediation n.e.c.
K67200	Activities Auxiliary to Insurance and Pension Funding
K67201	Insurance Agents and Brokers
K67202	Claims Adjusting
K67209	Other Activities Auxiliary to Insurance and Pension Funding

L00000	Real Estate and Renting and Leasing
L70000	Real Estate Activities
L70100	Real Estate Activities with Own or Leased Property
L70110	Renting of Real Estate
L70111	Renting of Residential Buildings
L70112	Renting of Non-Residential Buildings
L70119	Other renting of Real Estate
L70120	Subdividing of Real Estate
L70121	Subdividing of Residential Buildings
L70122	Subdividing Non-Residential Buildings
L70129	Other Real Estate Development
L70200	Activities Related to Real Estate
L70210	Real Estate Property Management
L70211	Residential Property Management
L70212	Nonresidential Property Management
L70220	Real Estate Agencies and Appraisal
L70221	Real Estate Agencies and Brokerage
L70222	Real Estate Appraisal
L71000	Renting of Machinery and Equipment without Operator and of Personal and Household Goods
L71100	Renting of Transport Equipment
L71110	Renting of Motor Vehicles, for Transport of Persons Without Driver
L71120	Renting of Other Transport Equipment
L71121	Renting of Containers
L71129	Other Renting of Transport Equipment n.e.c.
L71200	Renting of Machinery and Equipment
L71210	Renting of Construction and Civil Engineering Machinery and Equipment
L71220	Renting of Computers and Office Equipment
L71290	Renting of Other Machinery and Equipment
L71300	Renting of Personal and Household Goods
L71301	Discs and Video Tapes renting
L71302	Books renting
L71303	Renting of Sports and Recreational Equipment
L71304	Formal and Costume Renting
L71309	Renting of Other Personal and Household Goods
M00000	Business Activities
M72000	Computer and Related Activities
M72100	Computer System Design and Consultancy
M72200	Software Consultancy and Supply
M72201	Game Software Publishing
M72209	Other Software Consultancy and supply
M72300	Data Processing and Computer Facilities Management Services
M72310	Data Processing
M72320	Computer Facilities Management Services
M72400	Data Base Activities and On-line Information Provision Services
M72900	Other Computer Activities
M73000	Research and Development
M73100	Research and Experimental Development On Natural Sciences and Engineering

M73101	Research and Experimental Development on Physics, Chemistry and Biology
M73102	Research and Experimental Development On Agriculture
M73103	Research and Experimental Development On Medical Sciences and Pharmacy
M73104	Research and Experimental Development On Engineering and Technique
M73109	Other Research and Experimental Development on Natural Sciences and Engineering
M73200	Research and Experimental Development On Social Sciences and Humanities
M73201	Research and Experimental Development On Economics
M73209	Other Research and Experimental Development on Social Sciences and Humanities
M74000	Professional, Scientific and Technical Services
M74100	Legal, Accounting and Tax Preparation Services
M74110	Legal Services
M74111	Legal Representation
M74112	Patent Attorney Representation
M74113	Legal Document Services
M74119	Other Legal Services
M74120	Accounting, Tax Preparation, Bookkeeping and Payroll Services
M74121	Certified Public Accounting Services
M74122	Taxation Services
M74129	Other Accounting Book-Keeping and Auditing Activities
M74200	Market Research and Management Consulting Services
M74210	Market Research and Public Opinion Polling
M74220	Business and Management Consultancy Activities
M74221	Public Relation Services
M74222	Management Consultancy Activities
M74223	Management Consultancy Activities
M74230	Holding Companies
M74300	Architectural, Engineering Services
M74310	Architectural and Landscape Architectural Services
M74311	Architectural Services
M74312	Urban Planning Landscape Architectural Services
M74320	Engineering Services
M74321	Civil Engineering Services
M74322	Environmental Consulting and Engineering Services
M74329	Other Engineering Services
M74400	Scientific and Technical Services
M74410	Technical Testing and Analysis
M74411	Testing and Analysis Services of Composition and Purity of Materials
M74412	Testing and Analysis Services of Constructions and Products
M74490	Other Scientific and Technical Services
M74491	Surface Surveying
M74492	Drafting Services
M74493	Geological and Prospecting Services
M74499	Other Scientific and Technical Services n.e.c.
M74500	Advertising
M74510	Advertising Agencies
M74590	Other Advertising
M74591	Outdoor Advertising

M74592	Media Representatives And Media Buying Agencies
M74593	Advertising Preparation
M74599	Other Advertising n.e.c.
M74600	Specialized Design Services
M74601	Interior Design Services
M74602	Products Design Services
M74603	Graphic Design Services
M74609	Other Specialized Design Services
M74900	Other Professional, Scientific and Technical Services
M74910	Photographic Activities
M74911	Portrait Photography Services
M74912	Commercial Photography Services
M74913	Photograph Processing
M74990	Other Professional, Scientific and Technical Services n.e.c.
M74991	Translation and Interpretation Services
M74999	All Other Professional, Scientific and Technical Services n.e.c.
M75000	Business Support Services
M75100	Facilities Support and Employment Services
M75110	Facilities Support Services
M75120	Labour Recruitment and Provision of Personnel
M75121	Personnel Supply Services
M75122	Employment Agency Services
M75900	Other Business Support Services
M75910	Investigation and Security Services
M75911	Investigation Services
M75912	Guard and Other Protective Services
M75913	Security Alarm Systems Services
M75920	Building-Cleaning Services
M75921	Disinfecting and Exterminating Services
M75922	Building General Cleaning Services
M75923	Cleaning of Industrial Equipment
M75930	Packaging and Filling Activities
M75940	Office Support Services
M75941	Document Preparation Services
M75942	Telemarketing and Telephone Call Centers
M75943	Duplicating Services
M75990	Other Business Support Services n.e.c.
M75991	Weighing and Sampling Services of Goods
M75992	Business and Intangible Rights Brokerages
M75993	Credit Reporting and Collection Agency Services
M75994	Exhibition and Trade Fair Organization Agencies
M75995	Agents and Managers for Entertainers and Other Public Figures
M75999	All Other Business Support Services n.e.c.
N00000	Public Administration and Defence ; Compulsory Social Security
N76000	Public Administration and Defence ; Compulsory Social Security
N76100	Executive, Legislative and General Government Support
N76110	General Public Service Activities

N76111	Legislative Administration
N76112	National Executive Offices
N76113	Local Executive Offices
N76114	Administration of Financial and Economic Policy
N76119	Other General Public Service Activities
N76120	Ancillary Service Activities for Government
N76200	Administration of Industrial and Social Policy of Community
N76210	Regulation of Activities of Agencies That Provide Health Care, Education, Cultural Services and Other Social Services, Excluding Social Security
N76211	Regulation of Activities of Education Affairs
N76212	Regulation of Activities of Cultural and Tourism Affairs
N76213	Regulation of Activities of Environment Affairs
N76214	Administration of Health Care and Welfare
N76219	Other Regulation of Activities of Agencies That Provide Health Care, Education, Cultural Services, Excluding Social Security
N76220	Regulation of and Contribution to, More Efficient Operation of Business
N76221	Administration of General Labor Affairs
N76222	Administration of Agricultural, Forestry, Fishing and Hunting Affairs
N76223	Administration of Construction and Transportation Programs
N76224	Administration of Communications
N76229	Other Regulation and Contribution to More Efficient Operation of Business
N76300	Foreign Affairs and Defence Activities
N76310	Foreign Affairs
N76320	Defence Activities
N76400	Justice, Public Order and Safety Activities
N76401	Courts
N76402	Prosecution Services
N76403	Correctional Institutions
N76404	Police Protection
N76405	Fire Protection
N76409	Other Justice, Public Order and Safety Activities
N76500	Compulsory Social Security Activities
O00000	Education
O80000	Education
O80100	Primary Education
O80110	Pre-Primary Education
O80120	Primary schools
O80200	Secondary Education
O80210	General Secondary Education
O80211	Junior High schools
O80212	Senior High schools, General
O80220	Technical and Vocational Secondary Education
O80221	Commercial and Information Industry High schools
O80222	Industrial High schools
O80229	Other Technical and Vocational Secondary Education
O80300	Higher Education
O80301	Junior Technical and Vocational Colleges

O80302	Universities
O80303	Graduate schools
O80400	Schools for the Handicapped and Foreigners
O80410	Schools for the Handicapped
O80420	Schools for the Foreigners
O80900	Adult and Other Education
O80910	Business Training Service
O80911	Computer Training Service
O80912	Employee Training
O80919	Other Business Training
O80920	Technical and Trade schools
O80921	Driving schools
O80929	Other Technical and Trade schools
O80930	Tutorial schools
O80931	Exam Preparation
O80932	Language Schools
O80933	Correspondence Education schools
O80990	Adult and Other Education n.e.c.
O80991	Facilities for Social Education
O80992	Fine Arts schools
O80999	Other Adult and Other Education n.e.c.
P00000	Health and Social Work
P85000	Human Health and Veterinary Activities
P85100	Human Health Activities
P85110	Hospital Activities
P85111	General Hospitals
P85112	Medium Hospitals
P85113	Dental Hospitals
P85114	Oriental Medical Hospitals
P85120	Medical and Dental Practice Activities
P85121	General clinics
P85122	Medical and Diagnostic Clinics
P85123	Dental Clinics
P85124	Oriental Medical Clinics
P85130	Public Health Centers
P85190	Other Human Health Activities
P85191	Midwives
P85192	Para-Medical Services
P85193	Ambulance Services
P85199	Other Human Health Activities n.e.c.
P85200	Veterinary Activities
P86000	Social Work Activities
P86100	Social Work Activities with Accommodation
P86110	Homes for the Elderly
P86120	Homes for Persons with Mental Retardation, Substance Abuse and Disabilities
P86121	Homes for the Disabilities
P86122	Homes for Persons with Mental Retardation and Substance Abuse

P86130	Other Social Work with Accommodation
P86131	Homes for the Young and the Women
P86139	Other Social Work with Accommodation
P86200	Social Works Without Accommodation
P86210	Child Day Care Services
P86290	Other Social Work Activities Without Accommodation
P86291	Vocational Rehabilitations
P86299	Other Social Work Activities Without Accommodation n.e.c.
Q00000	Recreational, Cultural and Sporting Activities
Q87000	Motion Picture, Broadcasting and Performing Arts Industries
Q87100	Motion Picture Industries
Q87110	Motion Picture and Video Production
Q87111	General Motion Picture and Video Production
Q87112	Animated Cartoon and Video Production
Q87113	Commercials Advertising Motion Picture and Video Production
Q87114	Broadcasting Programmes Production
Q87120	Services Allied to Motion Picture and Video Production
Q87130	Motion Picture and Video Distribution
Q87140	Motion Picture and Video Exhibition
Q87141	Motion Picture Exhibition
Q87142	Video Exhibition Rooms
Q87200	Broadcasting
Q87210	Radio and Television Broadcasting
Q87211	Radio Broadcasting
Q87212	Television Broadcasting
Q87220	Cable Networks and Program Distribution
Q87221	Cable Networks
Q87222	Cable and Other Program Distribution
Q87223	Broadcast Via Satellite
Q87229	Broadcast Via Satellite
Q87300	Performing Arts Industries
Q87310	Arts Facilities and Recording Studio Operation
Q87311	theater Operation
Q87312	Sound-Recording Studios
Q87320	Performing Arts Companies
Q87321	Dramatic Companies
Q87322	Musical Groups and Dance Companies
Q87329	Other Performing Arts Companies
Q87330	Independent Artists
Q87331	Independent Performing Artists
Q87332	Independent Non-Performing Artists
Q87340	Performing Arts Industries
Q87341	Performing Arts Event Promotion and Organization
Q87342	Casting Activities and Production Agencies
Q87349	Other Performing Arts Industry
Q88000	Other Recreational, Cultural and Sporting Activities
Q88100	News Agency Activities

Q88200	Library, Archives, Museums and Other Cultural Activities
Q88210	Library and Archives Activities
Q88211	Library and Archives Activities
Q88212	Reading Room Operation
Q88220	Museum Operation and Preservation of Historical Sites and Buildings
Q88221	Museum Operation
Q88222	Historic House and Site Operation
Q88230	Botanical and Zoological Gardens and Natural Parks
Q88231	Botanical and Zoological Gardens
Q88232	Operation of Natural Park and Similar Institutions
Q88300	Sports and Other Recreational Sports Services
Q88310	Arena and Stadium Operation
Q88311	Indoor Stadium Operation
Q88312	Outdoor Stadium Operation
Q88313	Racetrack Operation
Q88320	Spectator Sports
Q88321	Sports Teams and Clubs
Q88329	Other Spectator Sports
Q88330	Golf Courses and Skiing Facilities
Q88331	Golf Course Operation
Q88332	Skiing Facility Operation
Q88390	Other Recreational Sports Facility Operation
Q88391	Physical Fitness Facility Operation
Q88392	Swimming Pool Operation
Q88393	Bowling Alley Operation
Q88394	Billiard Room Operation
Q88395	Complex Recreational Sports Facility Operation
Q88399	Other Recreational Sports Facility Operation n.e.c
Q88900	Other Recreational Activities
Q88910	Entertainment Facility Operation
Q88911	Amusement Arcade Operation
Q88912	Computer Game Room Operation
Q88913	Singing Room Operation
Q88919	Other Entertainment Facility Operation
Q88920	Water Recreation Services
Q88921	Beach Operation
Q88929	Other Water Recreation Services
Q88990	Other Recreational Activities n.e.c.
Q88991	Ballroom Operation
Q88992	Amusement and theme Park Operation
Q88993	Operation of Recreational and Sports Park Including Similar Activities
Q88994	Badug Room Operation
Q88995	Gambling Activities
Q88999	All Other Recreational Activities n.e.c.
R00000	Other Community, Repair and Personal Service Activities
R90000	Sewage and Refuse Disposal, Sanitation and Similar Activities
R90100	Sewage, Human and Animal Waste Treatment Services

R90110	Sewage Treatment Services
R90120	Human and Animal Waste Treatment Services
R90121	Human Waste Treatment Services
R90122	Animal Waste Treatment Services
R90200	Waste Collection and Disposal
R90210	Waste Collection
R90211	Non-Hazardous Waste Collection
R90212	Hazardous Waste Collection
R90220	Waste Disposal
R90221	Non-Hazardous Waste Disposal
R90222	Hazardous Waste Disposal
R90223	Waste Disposal from Demolished Building
R90230	Radioactive Waste Disposal
R90300	Sanitation and Similar Activities
R91000	Membership Organizations n.e.c.
R91100	Business and Professional Organizations
R91110	Business Organizations
R91120	Professional Organizations
R91200	Labour Organizations
R91900	Other Membership Organizations
R91910	Religious Organizations
R91911	Buddhism Organizations
R91912	Christianity Organizations
R91913	Catholicism Organizations
R91914	Korean Religious Organizations
R91919	Other Religious Organizations
R91920	Political Organizations
R91930	Social Advocacy Organizations
R91931	Environmental Advocacy Organizations
R91939	Other Social Advocacy Organizations
R91990	All Other Membership Organizations
R92000	Maintenance and Repair Services
R92100	Maintenance and Repair Services of Machinery and Equipment
R92110	Maintenance and Repair Services of General Machinery
R92111	Maintenance and Repair Services of Machinery and Equipment for Mining and Construction
R92119	Other Maintenance and Repair Services of General Machinery
R92120	Maintenance and Repair Services of Machinery and Equipment for Electric, Electronic, Communication and Precision
R92121	Maintenance and Repair Services of Computers and Office Machinery
R92122	Maintenance and Repair Services of Communication Machinery
R92123	Maintenance and Repair Services of Electric and Precision Equipment
R92200	Maintenance and Repair Services of Motor Vehicles, and Motorcycles
R92210	Maintenance and Repair Services of Motor Vehicles
R92211	General Repair Services of Motor Vehicles
R92212	Repair Services of Motor Vehicles Specializing in Parts
R92213	Motor Vehicle Cleaning Services
R92220	Maintenance and Repair Services of Motorcycles

R92300	Repair Services of Personal and Household Goods
R92310	Repair Services of Electrical Household Machinery and Appliances
R92390	Repair Services of Other Personal and Household Goods
R92391	Repair Services of Footwear, Clothing and Other Household Textile Goods
R92392	Repair Services of Watches and Jewellery
R92399	Repair Services of Other Personal and Household Goods n.e.c.
R93000	Other Services Activities
R93100	Personal Care Services
R93110	Hairs, Nails and Skin Cares
R93111	Barber Shops
R93112	Beauty Shops
R93120	Saunas, Massages and Other Physical Well-being Services
R93121	Saunas
R93122	Massage Parlors
R93129	Other Physical Well-being Services
R93900	Other Service Activities n.e.c.
R93910	Washing and Dry Cleaning Services
R93911	Industrial Laundry Services
R93912	Household Laundry Services
R93913	Laundry Supplies
R93920	Funeral and Related Services
R93921	Funeral Homes and Funeral Services
R93922	Cemeteries and Crematories
R93990	All Other Service Activities n.e.c.
R93991	Wedding Chapel Services
R93992	Astrological Services
R93993	Private Nursing and Similar Services
R93999	All Other Service Activities n.e.c.
S00000	Private Households With Employed Persons
S95000	Private Households with Employed Persons
T00000	Extra-Territorial Organizations and Bodies
T99000	Extra-Territorial Organizations and Bodies
T99001	Foreign Embassies
T99009	Other Extra-Territorial Organizations and Bodies n.e.c.

1.2.4 Industry classification - India NIC

Code	Label
01	Agriculture, hunting, and related services activities
011	Crops, market gardening, horticulture
0111	Cereals and other crops n.e.c.
01111	Growing of food grain crops (cereals and pulses)
01112	Oilseeds including peanuts or soya beans
01113	Cotton and other vegetable textile fibre plants
01114	Tobacco
01115	Sugarcane or sugar beet
01116	Rubber trees

01117	Plants used in pharmacy or similar purpose
01119	Other crops, n.e.c.
0112	Vegetables, horticultural and nursery products
01121	Growing, in the open or under cover, of vegetables
01122	Horticultural specialities
0113	Fruit, nuts, beverage and spice crops
01131	Coffee or cocoa beans
01132	Tea or mate leaves
01133	Edible nuts including coconuts
01134	Fruit: citrus, tropical pome or stone fruit
01135	Spices
012	Animals
0121	Cattle, sheep, goats, horses, asses, mules and hinnies
01211	Cattle breeding, rearing and ranching etc
01212	Rearing of goats, production of milk
01213	Rearing of sheep; production of shorn wool
01214	Rearing of horses, camels, mules & other animals
0122	Production of animal products n.e.c.
01221	Raising of pigs and swine
01222	Raising of poultry
01223	Raising of bees; production of honey
01224	Raising of silk worms; production of silk worm
01225	Farming of rabbits including angora rabbits
01229	Production of other animal products n.e.c.
013	Growing of crops combined with farming of animals
0130	Growing of crops combined with farming of animals
01300	Growing of crops combined with farming of animals
014	Agricultural & animal husbandry services
0140	Agricultural and animal husbandry services
01401	Operation of irrigation systems
01402	Soil conservation services
01403	Activities establishing a crop
01404	Harvesting and activities related to harvesting
01405	Cotton ginning, cleaning and baling
01406	Renting of agricultural machinery with operators
01407	Promote propagation, growth and output of animals
01409	Other agricultural & animal husbandry services n.e.c.
015	Hunting, trapping and game propagation
0150	Hunting, trapping and game propagation
01500	Hunting, trapping and game propagation
02	Forestry, logging and related service activities
020	Forestry, logging and related service activities
0200	Forestry, logging and related services activities
02001	Growing of standing timber
02002	Logging: logging camps and loggers
02003	Tendu leaves
02004	Other wild growing forest materials

02005	Forestry service activities
02006	Logging service activities
05	Fishing
050	Fishing, operation of fish hatcheries & fish farms
0500	Fishing, operation of fish hatcheries & fish farms
05001	Fishing on commercial basis in ocean, sea
05002	Fishing on commercial basis in inland waters.
05003	Natural pearls, sponges, coral and algae.
05004	Fish farming, breeding and rearing
05005	Activities related to marine & fresh water fisheries.
10	Mining of coal and lignite; extraction of peat
101	Mining and agglomeration of hard coal
1010	Mining and agglomeration of hard coal
10101	Open cut (strip) mining of coal
10102	Underground mining of coal
102	Mining and agglomeration of lignite
1020	Mining and agglomeration of lignite
10200	Mining and agglomeration of lignite
103	Extraction and agglomeration of peat
1030	Extraction and agglomeration of peat
10300	Extraction and agglomeration of peat
11	Extraction of crude petroleum and natural gas
111	Extraction of crude petroleum and natural gas
1110	Extraction of crude petroleum and natural gas
11101	Off shore extraction of petroleum and natural gas
11102	On shore extraction of petroleum and natural gas
112	Service activities incidental to oil & gas extraction
1120	Service activities incidental to oil & gas extraction
11201	Services incidental to off shore oil and gas extraction
11202	Services incidental to on shore oil and gas extraction
12	Mining of uranium and thorium ores
120	Mining of uranium and thorium ores
1200	Mining of uranium and thorium ores
12000	Mining of uranium and thorium ores
13	Mining of metal ores
131	Mining of iron ores
1310	Mining of iron ores
13100	Mining of iron ores
132	Mining of non-ferrous metal ores
1320	Mining of non-ferrous metal ores
13201	Mining of manganese ore
13202	Mining of chromium ores
13203	Mining of aluminium ores (bauxite)
13204	Mining of precious metal ores (gold)
13205	Mining of copper ores
13206	Mining of lead and zinc ores
13209	Mining of other non-ferrous metal ores, n.e.c.

14	Other mining and quarrying
141	Quarrying of stone, sand and clay
1410	Quarrying of stone, sand and clay
14101	Quarrying of marble
14102	Quarrying of granite
14103	Quarrying of slate and building and monumental stone
14104	Mining of dolomite
14105	Mining of gypsum including selenite
14106	Operation of sand or gravel pits
14107	Mining of limestone & other calcareous minerals
14108	Mining of clays
14109	Mining of refractory non-clay minerals
142	Mining of quarrying, n.e.c.
1421	Mining of chemical and fertiliser minerals
14211	Mining of native sulphur or pyrites
14212	Mining of natural phosphate including apatite minerals.
14213	Mining of earth colours
14214	Mining of fluorspar
14215	Mining of barytes
14219	Mining of potash bearing salts/minerals
1422	Extraction of salt.
14220	Extraction of salt.
1429	Other mining and quarrying n.e.c.
14291	Mining of gemstones
14292	Mining and quarrying of abrasive materials
14293	Mining of mica
14294	Mining of natural graphite
14295	Mining of asbestos
14296	Mining of vermiculite, perlite and chlorites
14297	Mining of feldspar and silica minerals
14298	Mining of talc/steatite
14299	Mining of laterite, diatomite
15	Manufacture of food products and beverages
151	Meat, fish, fruit vegetables, oils and fats.
1511	Meat and meat products
15111	Mutton-slaughtering, preparation
15112	Beef-slaughtering, preparation
15113	Pork-slaughtering, preparation
15114	Poultry and other slaughtering, preparation
15115	Preservation of meat except by canning
15116	Processing and canning of meat
15117	Rendering and refining of lard & other animal fats
15118	Production of flours and meals of meat and meat offals
1512	Processing and preserving of fish and fish products
15121	Sun-drying of fish
15122	Artificial dehydration of fish and sea food
15123	Radiation preservation of fish and similar food

15124	Processing and canning of fish
15125	Manufacturing of fish meal
15126	Processing and canning of froglegs
15127	Processing and preserving of fish crustacean
1513	Processing and preserving of fruit an vegetables
15131	Sun-drying of fruit and vegetables
15132	Artificial dehydration of fruit and vegetables
15133	Radiation preservation of fruit and vegetables
15134	Fruit/vegetables juices & their concentrates, squashes
15135	Manufacture of sauces, jams, jellies and marmalades
15136	Manufacture of pickles, chutneys, murabbas etc.
15137	Canning of fruit and vegetables
15138	Potato flour & meals and prepared meals of vegetables
15139	Fruit and vegetables preservation n.e.c.
1514	Vegetable and animal oils & fats
15141	Hydrogenated oils and vanaspati ghee etc.
15142	Vegetable oils and fats (excluding corn oil)
15143	Vegetable oils and fats through solvent extraction
15144	Animal oils and fats
15145	Fish oil
15146	Cakes and meals incl. residual products,
15147	Non-defatted flour or meals of oilseeds, oilnuts
152	Dairy product
1520	Dairy product
15201	Milk powder, ice-cream powder and condensed milk
15202	Baby milk foods
15203	Butter, cream, ghee, cheese and khoya etc.
15204	Pasteurised milk
15205	Ice-cream and kulfi etc.
15209	Other dairy products
153	Grain mill products, starches and starch products
1531	Grain mill products
15311	Flour milling
15312	Rice milling
15313	Dal milling
15314	Processing and grinding of grain
15315	Vegetable milling
15316	Breakfast foods obtained by roasting
15317	Prepared, blended flour and dough for bread, cake, etc.
15319	Other grain milling and processing activities
1532	Starches and starch products
15321	Starch
15322	Sago and sago products
15323	Glucose and glucose syrup, maltose
15324	Gluten
15325	Tapioca substitutes prepared from starch
15326	Corn oil

1533	Prepared animal feeds
15331	Cattle feed
15332	Poultry feed
15339	Other animal and bird feed
154	Other food products
1541	Bakery products
15411	Bread making
15412	Biscuits, cakes and pastries
15419	Other bakery products
1542	Sugar
15421	Sugar
15422	'Gur' from sugar cane
15423	'Gur' from other than sugar cane
15424	'Khandsari' sugar from sugar cane
15425	'Khandsari' sugar other than from sugar cane
15426	'Boora' and candy from sugar cane
15427	'Boora' and candy other than from sugar cane
15428	Molasses
15429	Other indigenous sugar cane/palm juice products
1543	Cocoa, chocolate and sugar confectionery
15431	Cocoa products
15432	Sugar confectionery
15433	Sweetmeats
15434	Chewing gum
15435	Sugar of fruits, nuts, fruit peals
1544	Macaroni, noodles, conscious
15440	Macaroni, noodles, conscious
1549	Other food products n.e.c.
15491	Tea including manufacture of instant tea
15492	Coffee curing, roasting, grinding and blending etc
15493	Processing of edible nuts
15494	Malted foods including food for infants & invalids
15495	Grinding and processing of spices
15496	Papads appalam and similar food products
15497	Vitaminised high protein flour, frying of dals
15499	Other semi-processed, processed or instant foods
155	Beverages
1551	Distilling rectifying & blending of spirits; ethyl alcohol
15511	Distilling, rectifying & blending of spirits; ethyl alcohol
15512	Country liquor
1552	Wines
15520	Wines
1553	Malt liquors and malt
15531	Beer
15532	Malt liquors other than beer
15533	Malt
1554	Soft drinks; production of mineral waters

15541	Aerated drinks
15542	Synthetic flavored concentrates and syrups
15543	Mineral water
15544	Ice
15549	Beverages n.e.c.
16	Tobacco products
160	Tobacco products
1600	Tobacco products
16001	Tobacco stemming, redrying etc. of tobacco leaf.
16002	Bidi
16003	Cigarette and cigarette tobacco
16004	Cigars and cheroots
16005	Snuff
16006	Zarda
16007	Catechu (katha) and chewing lime
16008	Pan masala and related products
16009	Other tobacco products including chewing tobacco.
17	Textiles
171	Spinning, weaving and finishing of textiles.
1711	Spinning of textile fibre incl. weaving of textiles.
17111	Spinning of cotton fiber including blended cotton
17112	Spinning of silk fiber including blended silk.
17113	Spinning of wool, incl. other animal hair and blended wool.
17114	Spinning of man-made fiber incl. blended man-made fiber.
17115	Weaving of cotton and cotton mixture fabrics
17116	Weaving of silk and silk mixture fabrics
17117	Weaving of wool and wool mixture fabrics
17118	Weaving of man-made fiber & man-made mixture fabrics.
17119	Spinning & weaving of jute, mesta.
1712	Finishing of textile.
17121	Finishing of cotton and blended cotton textiles.
17122	Finishing of silk and blended silk textiles.
17123	Finishing of wool and blended wool textiles
17124	Finishing of man-made and blended man-made textiles
17125	Finishing of jute, mesta
172	Other textiles
1721	Made-up textile articles, except apparel
17211	Curtains, bed-covers and furnishings
17212	Manufacture of crocheted made up textile goods, except apparel
17213	Mosquito nets
17214	Bedding, quilts, pillows, cushions and sleeping bags
17215	Tarpaulin
17219	Other made up textile goods except apparel
1722	Carpet and rugs
17221	Blankets shawls
17222	Cotton carpets
17223	Woollen carpets

17224	Silk carpets
17225	Durries, druggets and rugs
17226	Carpets, rugs and other covering of jute & coir
17229	Other floor coverings of textile, sannhemp
1723	Cordage, rope, twine and netting
17231	Thread, including thread ball making
17232	Jute/hemp rope an cordage
17233	Coir rope and cordage
17234	Other rope an cordage other of jute/mesta and coir
17235	Nets (except mosquito net)
17236	Tapes, newar and wicks
17239	Other cordage, rope nets etc.
1729	Other textiles n.e.c.
17291	Embroidery work and making of laces and fringes
17292	Zari work and making of other ornamental trimmings
17293	Linoleum and similar products
17294	Gas mantles
17295	Made-up canvas goods such as tents & sails etc.
17296	Wadding of textile materials
17297	Metallised yarn or gimped yarn
17298	Waterproof textile excluding Tarpaulin
17299	Other textiles/textile products
173	Knitted and crocheted fabrics and articles
1730	Knitted and crocheted fabrics and articles
17301	Knitted and crocheted cotton textile products
17302	Knitted and crocheted woollen textile products
17303	Knitted and crocheted synthetic textile products
17309	Knitted and crocheted textile products n.e.c.
18	Wearing apparel; dressing and dyeing of fur
181	Wearing apparel, except fur apparel
1810	Wearing apparel, except fur apparel
18101	All types of textile garments and clothing accessories
18102	Rain coats of waterproof textile fabrics or plastic sheetings
18103	Hats and caps from waterproof
18104	Wearing apparel of leather and substitutes of leather
18109	Wearing apparel n.e.c.
182	Dressing and dyeing of fur; manufacture of articles of fur
1820	Dressing and dyeing of fur; manufacture of articles of fur
18201	Scraping, curying, & dyeing of fur and other pelts
18202	Wearing apparel of fur and pelts
18203	Fur and skin rugs and other similar articles
18204	Embroidering and embossing of leather articles
18205	Stuffing of animals' and birds' hides
18209	Other leather and fur products n.e.c.
19	Tanning & dressing of leather, luggage, handbags etc.
191	Tanning & dressing of leather, luggage, handbags etc.
1911	Tanning and dressing of leather

19111	Flaying and curing of raw hides and skins
19112	Tanning and finishing of sole leather
19113	Tanning and finishing of industrial leather
19114	Vegetable tanning of light leather
19115	Crome tanning of leather
19116	Finishing of upper leather, lining leather etc.
19119	Other tanning, embossing and japanning of leather
1912	Luggage, handbags, and the like, saddlery & harness
19121	Travel goods like suitcases, bags and holdalls etc.
19122	Purses and other ladies' handbags
19123	Saddlery and harness
19129	Other consumer goods of leather
192	Footwear
1920	Footwear
19201	Footwear except rubber or plastic.
19202	Footwear made primarily of rubber and plastic.
20	Wood and of products
201	Saw milling and planing of wood
2010	Saw milling and planing of wood
20101	Sawing and planing of wood (other than plywood)
20102	Unassembled wood flooring, including parquet flooring
20103	Railway sleepers
202	Products of wood, cork, straw and plaiting materials
2021	Veneer sheets; plywood, laminboard, particle board
20211	Plywood and veneer sheets
20212	Flush doors and other boards or panels
20213	Particle board, fiber board, incl. Densified wood
20219	Other plywood products
2022	Builders; carpentry and joinery
20221	Structural wooden goods
20222	Prefabricated buildings predominantly of wood
2023	Wooden containers
20231	Wooden boxes, barrels etc. (except plywood)
20232	Plywood chests
20233	Market basketry, grain storage bins etc.
20239	Other wooden containers and products
2029	Other products of wood
20291	Wooden industrial goods
20292	Cork and cork products
20293	Bamboo and cane article and fixture of bamboo
20294	Broomsticks
20295	Wooden agricultural implements
20296	Cane and bamboo of shopping bags, ornament boxes
20297	Articles of made of palm leaf, screw-pine leaf
20298	Manufacture of products of pith and shalapith
20299	Other wood products
21	Paper and paper products

210	Paper and paper product
2101	Pulp, paper and paper board
21011	Pulp
21012	Paper incl. printing and writing paper
21013	Newspaper
21014	Packaging paper
21015	Paper board and straw board
21016	Hard board including false board and chip board
21017	Special purpose paper/paper products for computers
21019	Other primary paper materials
2102	Corrugated paper & paperboard & of containers of paper
21021	Sacks and paper bags
21022	Card board boxes
21023	Corrugated fibre board containers
21029	Other containers and boxes of paper or paper board
2109	Other articles of paper and paperboard
21091	Paper hoops and cones
21092	Paper cups, saucers, plates and other similar products
21093	Other paper and paper board articles
21094	Dolls from pulp
21095	Papier mache articles
21096	Wall paper
21097	File cover/file boards, and similar articles
21098	Carbon paper and stationary items
21099	Other pulp products/special purpose paper
22	Publishing, printing and reproduction of recorded media
221	Publishing
2211	Publishing of books, brochures & other publications
22110	Publishing of books, brochures & other publications.
2212	Publishing of newspapers, journals and periodicals
22121	Publishing of newspapers.
22122	Publishing of periodicals and journals
2213	Publishing of recorded media
22130	Publishing of recorded media
2219	Other publishing
22190	Other publishing
222	Printing and service activities related to printing
2221	Printing
22211	Printing but not publishing of newspapers
22212	Printing but not publishing of periodicals, books etc
22213	Printing of bank notes, currency notes
22219	Printing and allied activities, n.e.c.
2222	Service activities related to printing
22221	Engraving, etching and block making etc.
22222	Book binding on account of others
223	Reproduction of recorded media
2230	Reproduction of recorded media

22300	Reproduction of recorded media
23	Coke, refined petroleum products and nuclear fuel
231	Coke oven products
2310	Coke oven products
23101	Coke or semi coke products
23109	Other coke oven products
232	Refined petroleum products
2320	Refined petroleum products
23201	Liquid or gaseous fuels
23202	Manufacture of paraffin wax
23203	Bottling of LPG
23209	Other petroleum products
233	Processing of nuclear fuel
2330	Processing of nuclear fuel
23300	Processing of nuclear fuel
24	Chemicals and chemical products
241	Basic chemicals
2411	Basic chemicals except fertilisers & nitrogen compounds
24111	Industrial gases
24112	Inorganic acids
24113	Tanning or dying extracts
24114	Dyes
24115	Turpentine and resins of vegetable origin
24116	Organic acids
24117	Basic inorganic chemicals n.e.c.
24118	Industrial monocarboxilic fatty acids
24119	Basic organic chemicals n.e.c.
2412	Fertilisers and nitrogen compounds
24121	Nitric acid, ammonia, ammonium chloride etc.
24122	Straight inorganic fertilisers
24123	Urea and other organic fertilisers
24124	Mixed, compound or complex fertilisers
24129	Others fertilisers n.e.c.
2413	Plastics in primary forms and of synthetic rubber
24131	Synthetic rubber in primary forms
24132	Amino-resins, phenolic-resins and polyurethanes
24133	Cellulose and its chemical derivatives
24134	Natural polymers and modified natural polymer
24139	Other plastics in primary forms
242	Other chemical products
2421	Pesticides and other agro chemical products
24211	Insecticides, fungicides and weedicides
24219	Other pesticides and agro chemical products
2422	Paints, varnishes and similar coatings, printing ink and mastics
24221	Pigments, prepared opacifiers & prepared colours
24222	Paints, varnishes, enamels or lacquers
24223	Printing ink

24224	Pigments and other colouring matter
24229	Mastics, caulking compounds
2423	Pharmaceuticals, medicinal chemicals & botanical products
24231	Chemical substances used in the manufacture of pharmaceuticals
24232	Allopathic pharmaceutical preparations
24233	Ayurvedic or unani pharmaceutical preparation
24234	Homoeopathic or biochemic pharmaceutical preparations
24235	Veterinary preparations
24236	Surgical dressings, medicated wadding, fracture bandages etc
24239	Other pharmaceutical and botanical products n.e.c.
2424	Soap and detergents, cleaning & polishing preparations
24241	Soaps
24242	Waxes and polishes
24243	Detergents, washing & cleaning preparations
24244	Perfumes and cologne de-eau
24245	Oral or dental hygiene
24246	Cosmetics and toiletries
24247	Hair oil, shampoo, hair dye etc.
24248	Agarbatti & other odoriferous preparations
24249	Other perfumes and toilet preparations n.e.c.
2429	Other chemical product n.e.c.
24291	Matches
24292	Explosive, ammunition and fire works
24293	Essential oils
24294	Photochemical products
24295	Gelatin and gelatin derivatives
24296	Chemical elements and compounds
24297	Chemical products or preparations of a kind
24298	Salt
24299	Fine chemicals and other chemical products n.e.c.
243	Man-made fibers
2430	Man-made fibers
24301	Artificial filament tow and staple fibers
24302	Synthetic filament tow and staple fibers
24303	Artificial filament yarn
24304	Synthetic filament yarn
24305	Artificial non-filament or strip
24306	Synthetic non-filament or strip
25	Rubber and plastic products
251	Rubber products
2511	Tyres and tubes
25111	Tyres and tubes for motor vehicle, tractors
25112	Tyres and tubes for two-wheelers & three-wheelers
25113	Tyres and tubes for cycles & cycle rickshaws
25114	Retreading of tyres
25119	Pneumatic tyres and solid or cushion tyres
2519	Other rubber products

25191	Rubber plates, sheets, rods, tubes, pipes, hoses
25192	Conveyor or transmission belts or belting
25193	Contraceptives
25194	Balloons
25199	Other rubber products n.e.c.
252	Plastic products
2520	Plastic products
25201	Semi-finished products of plastics
25202	Packing products of plastics
25203	Bathing tubs, wash-basins, lavatory pans and covers
25204	Travel goods of plastics
25205	Spectacle frames of plastic
25206	Moulded industrial accessories of plastics
25207	Tableware, kitchenware and other household articles
25208	Plastic headgear (helmets)
25209	Plastic products
26	Other non-metallic mineral products
261	Glass and glass products
2610	Glass and glass products
26101	Glass in primary or semi-manufactured forms
26102	Glass fibre & yarn of glass fibre
26103	Hollow glassware (bottles, jars etc.)
26104	Laboratory or pharmaceutical glassware
26105	Table or kitchen glassware
26106	Glass bangles
26107	Glass decoration pieces and glassware used in imitation jewellery
26109	Other glassware/glass products
269	Non-metallic mineral products n.e.c.
2691	Non-structural non-refractory ceramic ware
26911	Porcelain or china, earthenware
26912	Statues and ornamental articles of stone
26913	Ceramic tableware and other articles
26914	Ceramic sanitary wares: sinks, baths etc.
26915	Ceramic insulators and insulating fittings
26916	Ceramic ware for laboratory chemical
26919	Other non-structural ceramic ware n.e.c.
2692	Refractory ceramic products
26921	Refractory bricks, blocks tiles
26922	Refractory cements; ceramic products
2693	Structural non-refractory clay and ceramic products
26931	Bricks
26932	Non-refractory ceramic pipes & pipe fittings
26933	Ceramic building material, other than bricks
26939	Other structural clay products n.e.c.
2694	Cement, lime and plaster
26941	Cement in the form of clinkers
26942	Portland cement

26943	Asbestos cement
26944	Quicklime, slaked lime and hydraulic lime
26945	Plasters consisting of calcined gypsum
2695	Articles of concrete, cement and plaster
26951	Plaster statues
26952	Other plaster products
26953	Asbestos sheets
26954	R.C.C. bricks and blocks
26955	Concrete tiles
26956	Hume pipes
26957	Insulation boards of vegetable fibre
26959	Other cement and asbestos cement products n.e.c.
2696	Cutting, shaping and finishing of stone
26960	Cutting, shaping and finishing of stone
2699	Other non-metallic mineral products n.e.c.
26991	Mica and mica products
26992	Gypsum boards
26993	Millstones, sharpening or polishing stones
26994	Graphite products other than electrical articles
26999	Other non-metallic mineral products n.e.c.
27	Basic metals
271	Basic Iron & Steel
2710	Basic Iron & Steel
27101	Ferro alloys
27102	Sponge Iron
27103	Pig Iron
27104	Non-alloy steel long products
27105	Non alloy steel flat products
27106	Alloy steel and wires
27107	Alloy steel (semi finished/finished), flat products
27108	Primary/semi finished/finished stainless steel.
27109	Other basic iron and steel items n.e.c.
272	Basic precious and non-ferrous metals
2720	Basic precious and non-ferrous metals.
27201	Copper and copper products
27202	Brass and aluminium products
27203	Aluminum and aluminium products
27204	Zinc and zinc products
27205	Basic precious metals
27209	Other non-ferrous metal industries n.e.c.
273	Casting of metals
2731	Casting of iron and steel
27310	Casting of iron and steel
2732	Casting of non-ferrous metals
27320	Casting of non-ferrous metals
28	Fabricated metal products, except machinery & equip.
281	Structural metal products, tanks, reservoirs

2811	Structural metal products
28111	Doors, windows and their frames, shutters
28112	Fabricated structural products of iron or steel
28113	Fabricated structural products of metal
2812	Tanks, reservoirs and containers of metal
28121	Containers of metal for compressed or LPG
28122	Tanks, reservoirs and similar containers
28123	Central heating boilers, radiators and its parts
28129	Other containers n.e.c.
2813	Steam generators
28131	Steam or other vapour generating boilers
28132	Nuclear reactors for all purposes
28133	Auxiliary plant for use with boilers
289	Other fabricated metal products
2891	Forging, pressing, stamping and roll-forming of metal
28910	Forging, pressing, stamping and roll-forming of metal
2892	Treatment and coating of metals
28920	Treatment and coating of metals
2893	Cutlery, hand tools and general hardware
28931	Knives and knife blades
28932	Tools of a kind used in agriculture, horticulture
28933	Locks, padlocks, keys and other hardware
28939	General hardware n.e.c.
2899	Other fabricated metal products n.e.c.
28991	Metal fasteners
28992	Containers
28993	Reinforced safes, vaults, strongroom doors & gates
28994	Metal sanitaryware, including baths, sinks, wash basins
28995	Metal artware
28996	Hollow-ware, dinnerware or flatware
28997	Pressure cookers
28998	Metal goods for office use, other than metal furniture
28999	Other fabricated metal products n.e.c.
29	Machinery and equipment N.E.C.
291	General purpose machinery
2911	Engines and turbines
29111	Steam engines and turbines
29112	Reciprocating or rotary spark-ignition
29113	Parts and accessories of engines and turbines.
29119	Other movers n.e.c.
2912	Pumps, compressors, taps and valves
29120	Pumps, compressors, taps and valves
2913	Bearings, gears, gearing and driving elements
29130	Bearings, gears, gearing and driving elements
2914	Ovens, furnaces and furnace burners
29141	Non-electric furnaces and ovens
29142	Electric furnaces or ovens

2915	Lifting and handling equipment
29150	Lifting and handling equipment
2919	Other general purpose machinery
29191	Refrigerators or freezing equipment
29192	Domestic air-conditioners.
29193	Fire extinguishers and other equipment
29194	Centrifuges machinery for liquids and gases
29195	Packing and wrapping machinery including machines
29196	Weighing machinery
29197	Filtering and purifying machinery
29198	Distilling and rectifying plants; heat exchanges;
29199	Other general purpose machinery
292	Special purpose machinery
2921	Agricultural and forestry machinery
29211	Tractors, harvesters and other heavy machinery
29212	Light agricultural and forestry machinery
29213	Forage presses
29214	Parts for agricultural & forestry machinery
29219	Other machinery and equipment for use in agriculture
2922	Machine-tools
29221	Automatic capstans and turrets and lathes
29222	Boring, broaching, drilling and threading machines.
29223	Milling, planning,gear cutting & slotting machines.
29224	Grinding, lapping, honing and polishing machines
29225	Sawing, contour sawing, filling and cut-off machines
2923	Metallurgical machinery
29230	Metallurgical machinery
2924	Machinery for mining, quarrying and construction
29241	Lifting and handling machinery
29242	Boring and sinking machinery
29243	Machinery for treating minerals by screening, sorting
29244	Bulldozers, angle-dozers & other earth moving mach.
29245	Track-laying tractors used in construction or mining
29246	Parts and accessories for machinery/equipment
29248	Manufacture of machines used in construction n.e.c.
29249	Mining/quarrying machinery n.e.c.
2925	Machinery for food, beverage and tobacco processing
29251	Machinery for dairy industry & for processing of meat
29252	Machinery for processing of tea, coffee & tobacco
29253	Machinery chiefly employed by grain milling industry
29254	Sugar, bakery and confectionery machinery
29255	Machinery for manufacture of fruit/vegetable juices
29256	Parts of machinery for industrial preparation
29259	Other machinery for beverages and tobacco
2926	Machinery for textile, apparel and leather
29261	Machinery for preparation of textile fibers
29262	Spinning machines for preparing textile yarns

29263	Weaving machines (looms) including handlooms
29264	Machinery for washing, bleaching, dyeing etc
29265	Sewing and knitting machines
29266	Leather and footwear machinery
29267	Laundry-type washing and drying machines
29268	Parts of all types of machinery for textile & leather
29269	Other machinery for textiles and leather n.e.c.
2927	Weapons and ammunition
29270	Weapons and ammunition
2929	Other special purpose machinery
29291	Machines for textile, rubber and plastic products.
29292	Machinery for producing ceramic products
29293	Paper and pulp machinery
29294	Printing machinery
29295	Moulding boxes for metal foundry
29296	Cement machinery
29297	Pharmaceutical and chemical machinery
29298	Centrifugal cloth dryers, machines
29299	Other special purpose machinery
293	Domestic appliances, n.e.c.
2930	Domestic appliances, n.e.c.
29301	Oil stoves, hurricane lanterns & oil pressure lamps
29302	Gas stoves, cooking ranges
29303	Electric fans
29304	Vacuum cleaners and electro-mechanical domestic appliances
29305	Electro-thermic domestic appliances
29306	Domestic refrigerators/freezers
29307	Solar cookers, air/water heating system etc. except cell.
29308	Other electric domestic appliances n.e.c.
29309	Other (non-electric) domestic appliances n.e.c. and part
30	Office, accounting and computing machinery
300	Office, accounting and computing machinery
3000	Office, accounting and computing machinery
30001	Manual or electric/electronic typewriters
30002	Hectograph or stencil duplicating machines
30003	Hand-held or desk-top calculating machines
30004	Photo-copying apparatus
30005	Analog data-processing machines
30006	Complete digital systems
30007	Computer peripherals
30008	Other office machinery and equipment n.e.c.
30009	Automatic data processing machines
31	Electrical machinery and apparatus n.e.c
311	Electric motors, generators and transformers
3110	Electric motors, generators and transformers
31101	Generators/generating sets
31102	Transformers of all sizes and types

31103	Electric motors
31104	Converters all types
31109	Rectifiers, battery charges, inductors n.e.c.
312	Electricity distribution and control apparatus
3120	Electricity distribution and control apparatus
31200	Electricity distribution and control apparatus
313	Insulated wire and cable
3130	Insulated wire and cable
31300	Insulated wire and cable
314	Accumulators, primary cells and primary batteries
3140	Accumulators, primary cells and primary batteries
31401	Electric accumulators
31402	Primary cells and primary batteries
31403	Parts and accessories such as separators, containers, etc.
31404	Re-charging/re-conditioning of batteries
315	Electric lamps and lighting equipment
3150	Electric lamps and lighting equipment
31501	Electric filament lamps
31502	Ultra-violet or infra-red lamps
31503	Discharge lamps, florescent other discharge lamps
31504	Arc lamps
31505	Flash bulbs used in photography
31506	Lighting equipment, illuminated signs
319	Other electrical equipment n.e.c.
3190	Other electrical equipment n.e.c.
31901	Electrical ignition or starting equipment
31902	Electrical lighting or signaling
31903	Electrical signaling
31904	Electro-magnets
31905	Wiring sets
31906	DYNAMOS FOR CYCLES AND MOTOR-CYCLES
31907	Electric sound or visual signaling apparatus
31908	Carbon or graphite electrodes
31909	Parts and accessories for electrical equipment
32	Radio, television and communication equipment and apparatus
321	Electronic valves and tubes and other electronic components
3210	Electronic valves and tubes and other electronic components
32101	Thermion, cold cathode or photo-cathode valves and tubes
32102	Electrical capacitors
32103	Electrical resistors
32104	Printed circuits
32105	Diodes, transistors
32106	Electronic integrated circuit
32107	Part and accessories for electronic valves and tubes
32109	Other electronic components n.e.c.
322	Television and radio transmitters and apparatus
3220	Television and radio transmitters and apparatus

32201	Apparatus for radio broadcasting, television transmission
32202	Transmission apparatus for radio telephony, radio-telegraphy,
32203	Television cameras
32204	Apparatus for line telephony
32205	Reception apparatus for radio-telephony
32209	Specialized part for TV & radio transmitters
323	Television and radio receivers
3230	Television and radio receivers
32301	Receivers
32302	Reception apparatus for radio broadcasting
32303	Magnetic tape recorders and other sound recording apparatus
32304	Video recording or reproducing apparatus
32305	Turn-table record/record players, cassette players
32308	Specialized parts for equipment
32309	Microphones, loudspeakers, ear-phone, amplifiers
33	Medical, precision and optical instruments, watches & clocks
331	Medical appliances & instruments for measuring
3311	Medical and surgical equipment & orthopedic appliances
33111	X-rays machine & parts
33112	Medical Instruments and appliances
33113	Sterilizers
33114	Mechano-therapy appliances; massage apparatus
33115	Orthopaedic appliances
33116	Artificial teeth, artificial limbs and & artificial parts
33119	Other medical and surgical equipment
3312	Instruments for measuring, checking, testing, navigating
33121	Regulating or controlling instruments and apparatus
33122	Supply meters for electricity, water or gas
33123	Sensitive balances & mathematical calculating instruments
33124	Radar apparatus and radio remote control apparatus
33125	Laboratory and scientific instruments
33126	Navigational, meteorological, geophysical & related inst.
33127	Specialised parts and accessories
33129	Other measuring, checking or testing instruments
3313	Industrial process control equipment
33130	Industrial process control equipment
332	Optical instruments and photographic equipment
3320	Optical instruments and photographic equipment
33201	Optical elements of glass or of any material
33202	Spectacle frames and frames fitted with lenses
33203	Optical instruments such as binoculars, monoculars
33204	Camera for still photography
33205	Cinematographic cameras; video cameras
33208	Specialized parts for photographic & optical instruments
33209	Other photographic, cinematographic & optical instruments
333	Watches and clocks
3330	Watches and clocks

33301	Watches and clocks of all kinds
33302	Parts and accessories for watches and clocks
33309	Other watches and clocks n.e.c.
34	Motor vehicles, trailers and semi-trailers
341	Motor vehicles
3410	Motor vehicles
34101	Heavy motor vehicles
34102	Motor vehicles for the transport of goods
34103	Motor cars
34104	Jeeps and station wagons
34105	Special purpose motor cars such as racing cars
34106	Chassis fitted with engines for the motor vehicles
34107	Combustion engines used to power motor vehicles
342	Bodies (coach work) for motor vehicles
3420	Bodies (coach work) for motor vehicles
34201	Bodies for car and lorries
34202	Trailers and semi-trailers
34203	Containers for carriage by one or more modes
343	Parts and accessories for motor vehicles & their engines
3430	Parts and accessories for motor vehicles & their engines
34300	Parts and accessories for motor vehicles & their engines
35	Other transport equipment
351	Building and repair of ships & boats
3511	Building and repairing of ships
35111	Repair of ships and other vessels
35112	Repair of ships/vessels
35113	Building and repairing of non-motorised vessels
35114	Sections for ships or floating structures.
35115	Building of vessels
35116	Construction of floating structures
35117	Conversion, alteration and breaking-up of ships
3512	Building and repairing of pleasure &d sporting boats
35121	Manufacture and repair of pleasure & sporting boats
35122	Building & repair of non-motorised sporting boats
35123	Parts for pleasure and sporting boats
352	Railway and tramway locomotives and rolling stock
3520	Railway and tramway locomotives and rolling stock
35201	Rail locomotives
35202	Self-propelled railway or tramway coaches
35203	Specialized parts of railway or tramway locomotives
35204	Mechanical signalling safety or traffic control equip
353	Aircraft and spacecraft
3530	Aircraft and spacecraft
35301	Aircraft, including flying balloons, gliders
35302	Spacecraft
35303	Parts for aircraft and spacecraft
359	Transport equipment n.e.c.

3591	Motorcycles
35911	Motorcycles (incl. mopeds) & cycles fitted with engine
35912	Scooters
35913	Three-wheelers
35914	Engines, side cars and other parts for two & three-wheelers
3592	Bicycles and invalid carriages
35921	Bicycles and cycle rickshaws
35922	Invalid carriages
35923	Parts and accessories for bicycles cycle-rickshaws
35929	Other cycles
3599	Other transport equipment n.e.c.
35991	Bullock-carts, pushcarts, tongas and hand-carts etc.
35999	Other transport equipment n.e.c.
36	Furniture; manufacturing n.e.c.
361	Furniture
3610	Furniture
36101	Furniture & fixtures made of wood, cane & reed
36102	Furniture and fixtures primarily of metal
36103	Furniture and fixtures, primarily of plastics
36104	Coir foam mattresses and pillows etc.
36109	Other furniture and fixtures n.e.c.
369	Manufacturing n.e.c.
3691	Jewellery and related articles
36911	Gold jewellery
36912	Diamond cutting and polishing
36913	Minting of currency coins
3692	musical instruments
36920	Musical instruments
3693	Sports goods
36931	Carrom boards and tables for billiards, table tennis
36932	Billiard sticks, hockey sticks, cricket bats, stumps
36933	Rackets for badminton, lawn tennis, table tennis etc.
36934	Balls including those of billiards
36935	Athletic/gymnasium articles and equipment
36939	Sports and athletic goods n.e.c.
3694	Games and toys
36941	Children's play equipment including toys
36942	Wooden toys, decoration pieces and wooden lamp stand etc.
3699	Other manufacturing n.e.c.
36991	Manufacture of stationery articles n.e.c.
36992	Umbrellas, walking sticks, seat sticks, whips etc
36993	Articles of personal use: smoking pipes; combs etc
36994	Linoleum and hard surface floor coverings
36995	Making of candles, tapers & the similar products of wax
36996	Imitation jewellery
36997	Brooms and brushes
36998	Miscellaneous decorative articles n.e.c. articles

36999	Other miscellaneous products, n.e.c.
37	Recycling
371	Recycling of metal waste and scrap
3710	Recycling of metal waste and scrap
37100	Recycling of metal waste and scrap
372	Recycling of non-metal waste and scrap
3720	Recycling of non-metal waste and scrap
37200	Recycling of non-metal waste and scrap
40	Electricity, gas, steam and hot water supply
401	Production, collection and distribution of electricity
4010	Production and distribution of electricity
40101	Electricity: Hydro-electric power plants
40102	Electricity: Coal based thermal power plants
40103	Electricity: oil-based thermal power plants
40104	Electricity: atomic reactor power plants
40105	other power plants using conventional fuels
40106	Generation of solar energy
40107	Generation and distribution of bio-gas energy
40108	Non-conventional energy
40109	Collection and distribution of electric energy
402	Manufacture of gas; distribution of gaseous fuels
4020	Manufacture of gas; distribution of gaseous fuels
40200	Manufacture of gas; distribution of gaseous fuels
403	Steam and hot water supply
4030	Steam and hot water supply
40300	Steam and hot water supply
41	Collection, purification and distribution of water
410	Collection, purification and distribution of water
4100	Collection, purification and distribution of water
41000	Collection, purification and distribution of water
45	Construction
451	Site preparation
4510	Site preparation
45101	Site preparation in connection with mining
45102	Site preparation other than in connection with mining
452	Civil engineering
4520	Civil engineering
45201	General construction
45202	General construction
45203	Construction and maintenance of roads etc
45204	Construction & maintenance of power, telecommunication
45205	Construction & maintenance of waterways & water reservoirs
45206	Construction & maintenance of hydro-electric projects
45207	Construction & maintenance of power plants
45208	Construction & maintenance of industrial plants
45209	Construction n.e.c.
453	Building installation

4530	Building installation
45301	Plumbing and drainage
45302	Installation of air-conditioning systems, antennas, elevators
45303	Electrical installation work for constructions
45309	Other building installation n.e.c.
454	Building completion
4540	Building completion
45401	Setting of wall and floor tiles
45402	Glazing, plastering, painting & decorating, floor sanding
45403	Finish carpentry
455	Renting of construction or demolition equipment
4550	Renting of construction or demolition equipment
45500	Renting of construction or demolition equipment
50	Sale, maintenance and repair of motor vehicles
501	Sale of motor vehicles
5010	Sale of motor vehicles
50101	Sale of new passenger motor vehicles and lorries
50102	Sale of new passenger motor vehicles and lorries
50103	Dealers in used motor vehicles
502	Maintenance and repair of motor vehicles
5020	Maintenance and repair of motor vehicles
50200	Maintenance and repair of motor vehicles
503	Sale of motor vehicle parts and accessories
5030	Sale of motor vehicle parts and accessories
50300	Sale of motor vehicle parts and accessories
504	Sale, maintenance & repair of motorcycles & related parts
5040	Sale, maintenance & repair of motorcycles & related parts
50401	Sale of new motorcycles, scooters and three wheelers
50402	Sale of motor cycles, scooters and three wheelers
50403	Dealers in used motor cycles, scooters and three wheelers
50404	Maintenance of motor cycles, scooters and three wheelers
505	Retail sale of automotive fuel
5050	Retail sale of automotive fuel
50500	Retail sale of automotive fuel
51	Wholesale trade & commission trade, except of motor vehicles
511	Wholesale on a fee or contract basis.
5110	Wholesale on a fee or contract basis.
51101	Commission agents dealing in agricultural raw material
51102	Dealing in chemicals, paper, leather, petroleum products etc
51103	Commission agents dealing in machinery & equipment
51109	Commission agents n.e.c.
512	Wholesale Trade
5121	Wholesale of agricultural raw materials & live animals
51211	Wholesale of cereals & pulses
51212	Wholesale of un-manufactured tobacco
51213	Wholesale of live animals and poultry
51214	Wholesale of straw, fodder & other animal/poultry feed

51215	Wholesale of flowers and plants
51216	Wholesale of hides, skins and leather
51219	Wholesale of agricultural raw materials, n.e.c.
5122	Wholesale of food, beverages and tobacco.
51221	Wholesale of fruits & vegetables
51222	Wholesale of raw milk & dairy products
51223	Wholesale of meat, fish & eggs.
51224	Wholesale of confectionery, bakery products
51225	Wholesale of edible oils, fats, sugar etc
51226	Wholesale of tea, coffee & cocoa.
51227	Wholesale of manufactured tobacco & tobacco products.
51228	Wholesale of intoxicants like wines and liquors.
51229	Wholesale of other basic/manufactured food stuffs n.e.c.
513	Wholesale of household goods
5131	Wholesale of textiles, clothing and footwear
51311	Wholesale of textiles, household linen, articles of clothing
51312	Wholesale of footwear
5139	Wholesale of other household goods
51391	Wholesale of toiletry, perfumery and cosmetics
51392	Wholesale of metal, porcelain and glass utensils
51393	Wholesale of furniture and fixtures
51394	Wholesale of watches/clocks and optical goods
51395	Wholesale of radio, television & other consumer electronics
51396	Wholesale of paper & books, magazines and newspaper
51397	Wholesale of pharmaceutical and medical goods
51398	Wholesale of precious metals, stones and jewellery
51399	Wholesale of other household goods, n.e.c.
514	Wholesale of non-agricultural intermediate products
5141	Wholesale of solid, liquid and gaseous fuels
51410	Wholesale of fuels and related products.
5142	Wholesale of metals and metal ores
51420	Wholesale of metals and metal ores
5143	Wholesale of construction materials
51431	Wholesale of wood in the rough and its products
51432	Wholesale of building materials
51433	Wholesale of hardware & sanitary fittings & fixtures
51434	Wholesale of paints, varnishes, and lacquers
5149	Wholesale of other intermediate products, waste and scrap
51491	Wholesale of cotton & Jute fibres
51492	Wholesale of raw wool
51493	Wholesale of raw silk.
51494	Wholesale of other textile fibres n.e.c.
51495	Wholesale of plastic materials in primary forms
51496	Wholesale of industrial chemicals
51497	Wholesale of fertilisers and pesticides
51498	Wholesale of waste and scrap & materials for re-cycling.
515	Wholesale of machinery, equipment and supplies

5150	Wholesale of machinery, equipment and supplies
51501	Wholesale of agricultural machinery and equipment
51502	Wholesale of transport equipment
51503	Wholesale of construction machinery
51504	Wholesale of machinery and equipment for the textile
51505	Wholesale of electrical machinery, & supplies, n.e.c.
51506	Wholesale of office machinery and equipment
51507	Wholesale of scientific, medical & surgical machinery
519	Other wholesale
5190	Other wholesale
51901	Wholesale of lottery tickets
51909	Other wholesale n.e.c.
52	Retail trade, except of motor vehicles and motorcycles
521	Non-specialized retail trade in stores
5211	Retail sale in non-specialized stores
52110	Retail sale in non-specialized stores
5219	Other retail sale in non-specialized stores
52190	Other retail sale in non-specialized stores
522	Retail sale of food, beverages & tobacco in specialized stores
5220	Retail sale of food, beverages & tobacco in specialized stores
52201	Retail sale of cereals and pulses, tea, coffee, spices etc
52202	Retail sale of fresh fruits and vegetables
52203	Retail sale of meat, fish and poultry
52204	Retail sale of sweetmeats
52205	Retail sale of bakery products, dairy products and eggs
52206	Retail sale of aerated water, soft drinks and ice creams
52207	Retail sale of paan, bidi and cigarette
52208	Retail sale of wine and liquor, not consumed on the spot
52209	Retail sale of food products n.e.c.
523	Other retail trade of new goods in specialized stores
5231	Retail sale of pharmaceutical goods, cosmetics
52311	Retail sale of pharmaceutical, medical & orthopedic goods
52312	Retail sale of perfumery articles, cosmetics and soaps
5232	Retail sale of textiles, clothing, footwear & leather goods
52321	Retail sale of textiles
52322	Retail sale of readymade garments, including hosiery goods
52323	Retail sale of footwear
52324	Retail sale of leather goods and travel accessories
5233	Retail sale of household appliances, articles and equipment
52331	Retail sale of crockery, glassware and plastic ware
52332	Retail sale of gas stoves, kitchen appliances & utensils
52333	Retail sale of furniture
52334	Retail sale of TV/radio, refrigerators, washing machines
52335	Retail sale of electric goods and supplies n.e.c.
52339	Retail sale of household appliances
5234	Retail sale of hardware, paints and glass
52341	Retail sale of construction materials

52342	Retail sale of hardware, including paints and equipment
52343	Retail sale of glass
5239	Other retail sale in specialized stores
52391	Retail sale of watches and clocks
52392	Retail sale of computers and non-customized software
52393	Retail sale of jewellery
52394	Retail sale of photographic, optical and other stores
52395	Retail sale of firewood, coal & kerosene & cooking gases
52396	Retail sale of books, magazines and stationery
52397	Retail sale of agricultural inputs
52398	Retail sale of sports goods, games and toys
52399	Other retail sale in specialized stores n.e.c.
524	Retail sale of second-hand goods in stores
5240	Retail sale of second-hand goods in stores
52400	Retail sale of second-hand goods in stores
525	Retail trade not in stores
5251	Retail sale via mail order houses
52510	Retail sale via mail order houses
5252	Retail sale via stalls and markets
52520	Retail sale via stalls and markets
5259	Other non-store retail sale
52591	Retail sale of lottery tickets
52599	Other non-store retail sale
526	Repair of personal and household goods
5260	Repair of personal and household goods
52601	Repair of footwear and leather goods
52602	Repair of household electrical appliances
52603	Repair of TV, VCR, radio and other similar items
52604	Repair of watches and clocks
52605	Repair of bicycles and cycle rickshaws
52609	Repair of personal and household goods n.e.c.
55	Hotels and restaurants
551	Hotels
5510	Hotels
55101	Hotels and motels
55102	Lodging/ camping facilities open to general public
55103	Lodging/camping facility to members of organisation
55104	Operation of dormitories at educational institutions.
55109	Provision of short-stay accommodation n.e.c.
552	Restaurants, bars and canteens
5520	Restaurants, bars and canteens
55201	Restaurants with bars
55202	Restaurants without bars
55203	Canteens
55204	Activities of caterers
55205	Operation of dining cars in the railways
55209	Cafes, lunch counters, refreshment stands

60	Land transport; transport via pipelines
601	Transport via railways
6010	Transport via railways
60100	Transport via railways
602	Other land transport
6021	Other scheduled passenger land transport
60210	Other scheduled passenger land transport
6022	Other non-scheduled passenger land transport
60221	Other non-scheduled passenger land transport by motor veh.
60222	Other non-scheduled passenger land transport, other than by motor veh.
6023	Freight transport by road
60231	Freight transport by motor vehicles
60232	Freight transport other than by motor vehicles
603	Transport via pipelines
6030	Transport via pipelines
60300	Transport via pipelines
61	Water transport
611	Sea and coastal water transport
6110	Sea and coastal water transport
61100	Sea and coastal transport
612	Inland water transport
6120	Inland water transport
61200	Inland water transport
62	Air transport
621	Scheduled air transport
6210	Scheduled air transport
62100	Scheduled air transport
622	Non-scheduled air transport
6220	Non-scheduled air transport
62200	Non-scheduled air transport
63	Supporting and auxilliary transport activities
630	Supporting and auxilliary transport activities
6301	Cargo handling
63011	Cargo handling, incidental to land transport
63012	Cargo handling, incidental to water transport
63013	Cargo handling, incidental to air transport
6302	Storage and warehousing
63021	Warehousing of agricultural products without refrigeration
63022	Warehousing of agricultural products with refrigeration
63023	Storage and warehousing n.e.c.
6303	Other supporting transport activities
63031	Supporting services to land transport
63032	Supporting services to water transport
63033	Supporting services to air transport
6304	Travel agencies and tour operators
63040	Travel agencies and tour operators
6309	Activities of other transport agencies

63090	Activities of other transport agencies
64	Post and telecommunications
641	Post and courier activities
6411	National post activities
64110	National post activities
6412	Courier activities other than national post activities
64120	Courier activities other than national post activities
642	Telecommunications
6420	Telecommunications
64201	Provision of basic telecom services
64202	Provision of value added telecom services
64203	Maintenance of telecom network
64204	Activities of the cable operators
65	Financial intermediation, except insurance & pension funding
651	Monetary Intermediation
6511	Central banking
65110	Central banking
6519	Other monetary intermediation
65191	Monetary intermediation of commercial banks
65192	Granting credit for house purchases that also take deposits
659	Other financial intermediation
6591	Financial leasing
65910	Financial leasing
6592	Other credit granting.
65921	Activities of hire-purchase financing
65922	Activities of housing finance companies.
65923	Activities of commercial loan companies.
65929	Other credit activities n.e.c.
6599	Other financial intermediation n.e.c.
65991	Activities of Mutual Funds including Unit Trust of India
65992	Activities of Chit fund/Kuri companies
65993	Non-operating financial companies (Investment Companies)
65999	Other financial intermediation n.e.c.
66	Insurance and pension funding
660	Insurance and pension funding
6601	Insurance business
66010	Insurance business
6602	Pension funding
66020	Pension funding
6603	Non-life insurance
66030	Non-life insurance
67	Activities auxiliary to financial intermediation
671	Auxiliary to financial intermediation
6711	Administration of financial markets
67110	Administration of financial markets
6712	Security dealing activities
67120	Security dealing activities

6719	Activities auxiliary to financial intermediation n.e.c.
67190	Activities auxiliary to financial intermediation n.e.c.
672	Activities auxiliary to insurance and pension funding
6720	Activities auxiliary to insurance and pension funding
67200	Activities auxiliary to insurance and pension funding
70	Real estate activities
701	Real estate activities with own or leased property
7010	Real estate activities with own or leased property
70101	Purchase, sale, letting and operating of real estate
70102	Developing and subdividing real estate into lots
70103	Lessors of real property
70109	Real estate activities with own or leased property n.e.c.
702	Real estate activities on a fee or contract basis
7020	Real estate activities on a fee or contract basis
70200	Real estate activities on a fee or contract basis
71	Renting of machinery and equipment without operator
711	Renting of transport equipment
7111	Renting of land transport equipment
71110	Renting of land transport equipment
7112	Renting of water transport equipment
71120	Renting of water transport equipment
7113	Renting of air transport equipment
71130	Renting of air transport equipment
712	Renting of other machinery and equipment
7121	Renting of agricultural machinery and equipment
71210	Renting of agricultural machinery and equipment
7122	Renting of construction & civil engineering machinery
71220	Renting of construction and civil engineering machinery
7123	Renting of office machinery and equipment
71230	Renting of office machinery and equipment
7129	Renting of other machinery and equipment n.e.c.
71290	Renting of other machinery and equipment n.e.c.
713	Renting of personal and household goods n.e.c.
7130	Renting of personal and household goods n.e.c.
71301	Renting of tents, electrical appliances etc
71302	Renting of video cassettes, CDs, etc.
71303	Renting of books, journals and magazines etc.
71309	Renting of costumes, musical instruments
72	Computer and related activities
721	Hardware consultancy
7210	Hardware consultancy
72100	Hardware consultancy
722	Software consultancy and supply
7220	Software consultancy and supply
72200	Software consultancy and supply
723	Data processing
7230	Data processing

72300	Data processing.
724	Database activities
7240	Database activities
72400	Database activities
725	Maintenance of office, accounting and computing machinery
7250	Maintenance of office, accounting and computing machinery
72501	Maintenance of computers and computer based systems
72502	Repair of office, computing and accounting machinery
729	Other computer related activities
7290	Other computer related activities
72900	Other computer related activities
73	Research and development
731	Research and experimental development on natural science
7310	Research and experimental development on natural science
73100	Research and experimental development on natural science
732	Research and experimental development on social sciences
7320	Research and experimental development on social sciences
73200	Research and experimental development on social sciences
74	Other business activities
741	Legal, accounting, book-keeping and auditing activities
7411	Legal activities.
74110	Legal activities.
7412	Accounting, bookkeeping and auditing activities
74120	Accounting, bookkeeping and auditing activities
7413	Market research and public opinion polling
74130	Market research and public opinion polling
7414	Business and management consultancy activities
74140	Business and management consultancy activities
742	Architectural, engineering and other technical activities
7421	Architectural, engineering activities & related consultancy
74210	Architectural, engineering activities & related consultancy
7422	Technical testing and analysis
74220	Technical testing and analysis
743	Advertising
7430	Advertising
74300	Advertising
749	Business activities n.e.c.
7491	Labour recruitment and provision of personnel
74910	Labour recruitment and provision of personnel
7492	Investigation and security activities
74920	Investigation and security activities
7493	Building-cleaning activities
74930	Building-cleaning activities
7494	Photographic activities
74940	Photographic activities
7495	Packaging activities
74950	Packaging activities

7499	Other business activities n.e.c.
74991	Auctioning activities
74992	Business brokerage activities
74993	Photostat, blue-printing, xeroxing, copying of documents
74994	Fashion design related to textiles
74995	Services rendered by liaison offices
74999	Other business activities n.e.c.
75	Public administration and defence; compulsory social security
751	Administration of the State and the economic
7511	General (overall) public service activities.
75111	General public service activities of the Union Government
75112	General public service activities of the State Government
75113	General public service activities of the local govt bodies
7512	Healthcare, education, cultural services etc
75121	Regulation agencies of the Union govt for health etc.
75122	Regulatory agencies of the State govt for health etc
75123	Regulatory agencies of the local govt bodies for health etc.
7513	Regulation of and contribution to more efficient operation
75131	Agencies of the Union govt for more efficient operation
75132	Agencies of the State govt for more efficient operation
75133	Agencies of the local govt bodies for more efficient operation
7514	Ancillary service for the Government as a whole
75141	Ancillary service of the Union government bodies
75142	Ancillary service of the State government agencies/bodies
75143	Ancillary service of the Local government agencies/bodies
75144	Activities of the quasi-government bodies
752	Provision of services to the community as a whole
7521	Foreign affairs
75210	Foreign affairs
7522	Defence activities
75220	Defence activities
7523	Public order and safety activities
75231	Public order and safety activities of the union government
75232	Public order and safety activities of the state government
753	Compulsory social security activities
7530	Compulsory social security activities
75301	Compulsory social security activities of the Union Govt.
75302	Compulsory social security activities of the State Govt.
80	Education
801	Primary education
8010	Primary education
80101	Primary education, including pre-primary education
80102	Literacy programmes for children
802	Secondary education
8021	General secondary education
80211	General secondary /senior secondary education
80212	General secondary school education for handicapped students

8022	Technical and vocational secondary education
80221	Technical and vocational secondary education
80222	Technical and vocational school type education
803	Higher education
8030	Higher education
80301	General higher education
80302	Technical/vocational higher education
809	Adult and other education
8090	Adult and other education
80901	Adult education
80902	Education by correspondence
80903	Coaching centres
80904	Activities of the individuals providing tuition
85	Health and social work
851	Human health activities
8511	Hospital activities
85110	Hospital activities
8512	Medical and dental practice activities
85120	Medical and dental practice activities
8519	Other human health activities
85191	Activities of Ayurveda practitioners
85192	Activities of Unani practitioners
85193	Activities of homeopaths
85194	Activities of nurses, physiotherapists
85195	Activities of independent diagnostic laboratories
85196	Activities of independent blood bank
85199	Other human health activities, n.e.c.
852	Veterinary activities
8520	Veterinary activities
85200	Veterinary activities
853	Social work activities
8531	Social work with accommodation
85310	Social work with accommodation
8532	Social work without accommodation
85320	Social work without accommodation
90	Sewage and refuse disposal, sanitation & similar activities
900	Sewage and refuse disposal, sanitation & similar activities
9000	Sewage and refuse disposal, sanitation & similar activities
90001	Garbage collection, transportation and disposal
90002	Removal of human wastes
90009	Other sanitation activities n.e.c.
91	Activities of membership organisations n.e.c.
911	Activities of business, employers organisations
9111	Activities of business and employers organisations
91110	Activities of business and employers organisations
9112	Activities of professional organisations
91120	Activities of professional organisations

912	Activities of trade unions
9120	Activities of trade unions
91200	Activities of trade unions
919	Activities of other membership organisations
9191	Activities of religious organisations
91910	Activities of religious organisations
9192	Activities of political organisations
91920	Activities of political organisations
9199	Activities of other membership organizations n.e.c.
91990	Activities of other membership organizations n.e.c.
92	Recreational, cultural and sporting activities
921	Motion picture, radio, TV & other entertainment activities
9211	Motion picture and video production & distribution
92111	Motion picture production
92112	Motion picture distribution
92113	Video production and distribution
92114	Auxiliary activities of motion picture & video production
9212	Motion picture projection
92120	Motion picture projection
9213	Radio and television activities
92131	Radio activities
92132	Television activities
9214	Dramatic arts, music and other arts activities
92141	Stage production and related activities
92142	Activities of the independent artists
9219	Other entertainment activities n.e.c.
92191	Operation of circuses and race tracks
92199	Video parlours, amusement centres
922	News agency activities
9220	News agency activities
92200	News agency activities
923	Library, archives, museums and other cultural activities
9231	Library and archives activities
92311	Library and information centres and archives
92312	Audio/video cassette and CD ROM libraries
9232	Museums' activities
92321	Museum activities
92322	Preservation of historical sites and buildings
9233	Botanical & zoological gardens & nature reserves activities
92330	Botanical & zoological gardens & nature reserves activities
924	Sporting and other recreational activities
9241	Sporting activities
92411	Operation and maintenance of sports facilities
92412	Activities of sports and game schools
92413	Activities relating to organisation
92419	Sporting and other recreational activities, n.e.c.
9249	Other recreational activities

92490	Other recreational activities
93	Other service activities
930	Other service activities
9301	Washing and (dry-) cleaning of textile and fur products
93010	Washing and (dry-) cleaning of textile and fur products
9302	Hair dressing and other beauty treatment
93020	Hair dressing and other beauty treatment
9303	Funeral and related activities
93030	Funeral and related activities
9309	Other service activities n.e.c.
93090	Other service activities n.e.c.
95	Private households with employed persons
950	Private households with employed persons.
9500	Private households with employed persons.
95000	Private households with employed persons.
97	Miscellaneous goods and services
98	Diversified
99	Extra territorial organizations and bodies
990	Extra territorial organizations and bodies
9900	Extra territorial organizations and bodies
99000	Extra territorial organizations and bodies

1.2.5 Industry classification - Indonesia SIC

Code	Label
K111	Rice Growing
K1111	Wet Rice Growing
K1112	Dry Rice Growing
K112	Crop Planting
K1121	Yarn Growing
K11211	Cassava Growing
K11212	Yam Growing
K1122	Legume Growing
K1123	Grain Growing
K113	Horticultural Agriculture
K1131	Vegetable Growing
K11311	One Crop Vegetable Growing
K11312	Cultivation of Vegetables Which Produce More Than One Crop
K1132	Fruit Growing
K11321	Seasonal Fruit Growing
K11322	Annual Fruit Growing
K1133	Ornamental Plant Growing
K11331	Flower Growing
K11339	Other Ornamental Plant Growing
K119	Other Agricultural Food Growing
K1190	Other Food Growing
K121	Plantations Cultivation

K1211	Cultivation of Fruit Producing Plantations
K12111	Coconut Plantations
K12112	Oil Palm Plantations
K12113	Coffee Plantations
K12114	Cocoa Plantations
K12115	Pepper Plantations
K12116	Nutmeg Plantations
K12117	Vanilla plantations
K12118	Kapok and Cotton Plantations
K12119	Fruit Plantations Which Are Not Included In The Above Subclass
K1212	Cultivation of Flower Producing Plantations
K12121	Clove Plantations
K12129	Cultivation of Flower Producing Plantations Which Are Not Included In The Above Subclass
K1213	Cultivation of Leaf Producing Plantations
K12131	Tobacco Plantations
K12132	Tea Plantations
K12133	Patchoulli Plantations
K12134	Citronella Plantations
K12135	Agave Plantations
K12136	Hijauan Paean Cultivation
K12139	Cultivation of Leaf Producing Plantations Which Are Not Included In The Above Subclass
K1214	Cultivation of Sap-Producing Plantations
K12141	Rubber Plantations
K12149	Cultivation of Sap Producing Plantations Not Included In The Above Subclass
K1215	Cultivation of Bark Producing Plantations
K12151	Quinine Plantations
K12152	Cinnamon Plantations
K12159	Cultivation of Bark Producing Plantations Which Are Not Included In The Above Subclass
K1216	Cultivation of Stalk Producing Plantations
K12161	Sugar Cane Plantations
K12162	Rosela (Kind of Fibres Used To Make Sacks And Ropes) Plantations
K12163	Jute Plantations
K12169	Cultivation of Stalk Producing Plantations Which Are Not Included In The Above Subclass
K1217	Cultivation of Rhizome Producing Plantations
K12171	Ginger Plantations
K12179	Cultivation of rhizome Producing plantations which Are Not included In Above Subclass
K1218	Cultivation of Root Producing Plantations
K12181	Fragrant Grass Plantations
K12189	Cultivation of Root Producing Plantations Which Are Not Included In The Above Subclass
K1219	Cultivation of Plantations Which Cannot Be Classified Elsewhere
K122	Other Agricultural Cultivation
K1220	Other Agricultural Production
K131	Livestock Breeding
K1311	Large Livestock Breeding

K13111	Beef Cattle Breeding
K13112	Dairy Cattle Breeding
K13113	Buffalo Breeding
K13114	Dairy Buffalo Breeding
K13115	Horse Breeding
K1312	Small Livestock Breeding
K13121	Goat Breeding
K13122	Dairy Goat Breeding
K13123	Sheep Breeding
K13124	Pig Breeding
K13129	Other Small Livestock Breeding
K1313	Various Livestock Breeding
K1314	Bird Breeding
K13141	Breeding of Pure Line Poultry
K13142	Breeding of Grandparent Stock
K13143	Breeding of Parent Stock
K13144	Duck Breeding
K13145	Quail Breeding
K13146	Pigeon Breeding
K13149	Other Bird Breeding
K132	Livestock Farming
K1321	Large Livestock Farming
K13211	Beef Farming
K13212	Dairy Farming
K13213	Buffalo Farming
K13214	Dairy Buffalo Farming
K13215	Horse Farming
K1322	Small Livestock Farming
K13221	Goat Farming (for Meat)
K13222	Dairy Goat Farming (for Meat)
K13223	Sheep Farming
K13224	Pig Farming
K13225	Deer Farming
K13229	Other Small Livestock
K1323	Other Livestock Farming
K13231	Rabbit Breeding
K13232	Snake Farming
K13233	Beekeeping
K13234	Silkworm Breeding
K13235	Snail Breeding
K13239	Production of Various Other Livestock
K1324	Bird Breeding
K13241	Production of Thoroughbred Poultry for Producing Eggs
K13242	Production of Thoroughbred Poultry Meat
K13243	Production of Non-thoroughbred Chickens
K13244	Duck Farming
K13245	Quail Farming

K13246	Pigeon Farming
K13249	Other Bird Farming
K141	Agricultural Service
K1411	Soil Preparation Services
K1412	Fertilizer Services
K1413	Seed Planting Service
K1414	Pest Control Services
K1415	Harvesting Services
K1416	Post-Harvesting Services
K1419	Other Agricultural Services
K142	Farming Services
K1421	Veterinary Services
K1422	Livestock Stud Services
K1423	Breeding Services
K1429	Other Livestock Services
K151	Forestry Industry
K1511	Forestry Plantations
K15111	Teak Forest Plantations
K15112	Pine Forest Plantations
K15113	Mahogany Forest Plantations
K15114	Sonokeling Forest Plantations
K15115	Jeunjing Forest Plantations
K15116	Yellow Sandalwood Plantations
K15117	Acacia Plantations
K15118	Eucalyptus Forest Plantations
K15119	Other Forest Plantations
K1512	Native Forest
K152	Non-Timber Forest Industries
K1521	Forest Harvesting
K15211	Rattan Harvesting
K15219	Harvesting of Other Non-Timber Forest Products
K1522	Tourist Parks, National Parks and Forest Parks
K1529	Other Non-Logging Forests Industries
K153	Services to Forestry
K1531	Forestry Inventoring And Utilisation
K1532	Forest Protection and Environmental Conservation Services
K1533	Reforestation and Forest Rehabilitation Services
K1539	Other Forest Services
K159	Other Forest Industries
K1590	Other Forest Industries
K161	Hunting or Catching Wild Animals
K1610	Hunting or Catching Wild Animals
K162	Trapping Wild Animals
K1620	Trapping for Conservation Purposes
K171	Capture or Taking of Marine Life
K1711	Sea Fishing
K17111	Tuna Fishing

K17112	Shark Fishing
K17113	Fishing for Ornamental Sea Fish
K17119	Catching Other Ocean Fish
K1712	Crustacean Fishing
K17121	Prawn and Lobster Fishing
K17129	Other Sea Crustacean Fishing
K1713	Sea Mollusk Fishing
K17131	Pearl Oyster Fishing
K17132	Squid, Cuttlefish and Octopus Fishing
K17139	Other Sea Mollusk Fishing
K1714	Other Marine Life Gathering
K1715	Collecting or Taking of Sea Plants
K1716	Collecting or Taking of Marine Seed or Spawn
K17161	Taking Fish and Prawn Spawn
K17169	Catching or Taking of Other Marine Life Seed
K172	Cultivation of Marine Life
K1721	Gathering of Sea Animals
K17211	Cultivation of Sea Fish
K17212	Cultivation of Prawns
K17213	Cultivation of Pearls Oysters
K17214	Cultivation of Sea Cucumber and Other Shell Fish
K17219	Cultivation of Other Sea Animals
K1722	Cultivation of Sea Plants
K17221	Cultivation of Seaweed
K17229	Cultivation of Other Sea Plants
K1723	Breeding of Sea Life
K17231	Breeding of Sea Fish
K17232	Breeding of Sea Prawns
K17239	Breeding of Other Marine Life
K173	Fishing Services
K1731	Sea Life Cultivation Services
K1739	Other Sea Fishing Services
K181	Catching Freshwater Life in Public Waters (Likes, Rivers, Reservoir)
K1811	Fishing in Public Waters
K18111	Ornamental Freshwater Fishing
K18119	Fishing for Other Fish in Freshwater
K1812	Crustacean, Mollusk and Other Ocean Life Cultivation in Public Water
K18121	Freshwater Crustacean Cultivation
K18122	Catching Freshwater Mollusks
K18123	Frog Catching
K18129	Catching Other Life in Public Waterways
K182	Cultivation or Maturation and Breeding of Marine Life in Freshwater and Saltwater
K1821	Cultivation or Maturation of Freshwater Life in Ponds, baskets
K18211	Cultivation of Freshwater Fish
K18212	Cultivation of Freshwater Crustaceans
K18213	Frog Cultivation
K18219	Cultivation of Other Life in Freshwater

K1822	Breeding of Freshwater Life
K18221	Breeding of Freshwater Fish
K18222	Breeding of Ornamental Fish
K18229	Breeding of Other Marine Life in Freshwater
K1823	Cultivation of Fish in Saltwater (Fishponds)
K18231	Cultivation of Fish in Saltwater
K18232	Cultivation of Crustaceans in Saltwater
K18239	Cultivation of Other Life in Saltwater
K1824	Breeding of Life in Saltwater (Fishponds)
K18241	Breeding of Fish in Saltwater
K18242	Breeding of Crustaceans in Saltwater
K18249	Breeding of Other Life in Saltwater (Fishponds)
K183	Freshwater Fishing Services
K1831	Services for the Cultivation of Water Life in Fresh and Salt Water
K18311	Land Processing Services
K18312	Spawning Services
K18313	Pest Control Services
K18314	Harvesting Services
K18315	Post-Harvesting Services for the Cultivation of Life in Freshwater and Saltwater
K18319	Other Services for the Cultivation of Freshwater and Saltwater Life
K1839	Other Freshwater Services
K211	Coal Mining
K2110	Coal Mining
K212	Peat Mining
K2120	Peat Mining
K221	Oil and Gas Mining
K2210	Petroleum and Gas Mining
K222	Geothermal Power Industries
K2220	Geothermal Power Industries
K231	Metal Ore Mining
K2311	Iron Ore Mining
K2312	Iron Sands Mining
K232	Non-Ferrous Metal Mining
K2321	Tin Ore Mining
K2322	Bauxite Ore Mining
K2323	Copper Ore Mining
K2324	Nickel Ore Mining
K2325	Manganese Ore Mining
K2326	Gold or Silver Mining
K2327	Lead Mining
K2329	Other Non-Ferrous Metals
K240	Rock, Clay and Sand Quarrying
K2401	Rock Quarrying
K24011	Mining of Precious Stones or Gemstones
K24012	Quarrying of Ornamental or Building Rocks
K24013	Quarrying of Industrial Rocks
K2402	Earth and Clay Quarrying

K2403	Gypsum Quarrying
K2404	Asbestos Quarrying
K2405	Leusit Quarrying
K2406	Mica Quarrying
K2407	Yarosit Quarrying
K2408	Sand Quarrying
K2409	Gravel Quarrying
K250	Salt Mining and Quarrying
K2500	Salt Mining and Quarrying
K260	Mining of Minerals, Chemical Products and Fertilizer
K2601	Sulphur Mining
K2602	Phosphate Mining
K2603	Nitrate Mining
K2604	Iodine Mining
K2605	Potash Mining (Calcium Carbonate)
K2606	Zeolite Mining
K2607	Natural Asphalt Mining
K2609	Mining of Other Chemical Products and Fertilizers
K290	Other Mining and Quarrying
K2900	Other Mining and Quarrying
K311	Food
K3111	Meat and Meat Product Processing
K31111	Meat Processing
K31112	Meat Product Processing
K31112	Dairy Product Manufacturing
K31121	Milk and Cream Processing
K31122	Dairy Product Manufacturing
K31123	Ice Cream Manufacturing
K3113	Fruit and Vegetable Processing
K31131	Fruit and Vegetable Processing (Canning)
K31132	Food and Vegetable Processing (Bottling)
K31133	Food and Vegetable Processing (Salting and Sweetening)
K31134	Food and Vegetables Processing (Pulverization)
K31135	Food and Vegetable Processing (Drying)
K31139	Other Food and Vegetable Processing
K3114	Seafood Processing
K31141	Seafood Processing (Canning)
K31142	Seafood Processing (Salting or Drying)
K31143	Seafood Processing (Smoking)
K31144	Seafood Processing (Freezing)
K31145	Seafood Processing (Salt without Drying)
K31149	Seafood Processing Not Included in Other Subclass
K3115	Oil and Fat Manufacturing
K31151	Oil and Fat Manufacturing
K31152	Margarine Manufacturing
K31153	Frying Oils and Coconut Oil Manufacturing
K31154	Palm Oil Processing

K31155	Other Animal and Vegetable Oils
K31159	Other Animal and Vegetable Oils (Edible Cooking Oils)
K3116	Grain and Root Milling Including Copra Manufacturing
K31161	Rice Mill Product Manufacturing
K31162	Milling and Processing of Other Grains
K31163	Coffee Processing
K31164	Processing of Seed Crops Other than Coffee
K31165	Nuts, Beans, Peas Separate from Agriculture
K31166	Root Product Manufacturing (Rhyzomes)
K31167	Copra Manufacturing
K31168	Flour Manufacturing
K31169	Flour Manufacturing from Cereals, Seeds, Beans, Roots etc
K3117	Food Manufacturing From Flour, Except Cookies
K31171	Macaroni and Noodle Manufacturing
K31179	Bread, Cake and Pastry Manufacturing
K3118	Sugar Manufacturing and Processing
K31181	Sugar Manufacturing
K31182	Palm Sugar Manufacturing
K31183	Other Sugar Product Manufacturing
K31184	Cordial and Syrup Manufacturing
K31189	Sugar Manufacturing Other than Syrup
K3119	Chocolate and Confectionery Manufacturing
K31191	Chocolate Powder Manufacturing
K31192	Chocolate and Confectionery Manufacturing
K312	Food
K3121	Extract Manufacturing
K31211	Cassava Extracts
K31212	Palm Extracts
K31219	Other Extracts
K3122	Tea and Coffee Manufacturing
K31221	Tea Manufacturing
K31222	Coffee Manufacturing
K3123	Ice Manufacturing
K31231	Ice Manufacturing
K31232	Various Types of Ice Manufacturing
K3124	Food Manufacturing from Soya Beans and Other Beans
K31241	Soya Sauce Manufacturing
K31242	Fermented Bean Paste (Tauco)
K31243	Fermented Soya Beans (Tempe)
K31244	Fermented Soya Bean Cake (Oncom)
K31245	Tofu Manufacturing
K31246	Bean Cracker Manufacturing
K31249	Other Food Manufacturing from Soya Beans and Other Beans
K3125	Seafood Cracker Manufacturing
K31251	Various Types of Seafood Cracker Manufacturing
K31252	Food Manufacturing of Crackers
K3126	Herbs and Spice Manufacturing

K31261	Herb Manufacturing
K31262	Spice Manufacturing
K3127	Other Food Manufacturing
K31271	Seafood Seasoning and Blacan Manufacturing
K31272	Moist Cake Manufacturing
K31279	Other Food Manufacturing
K3128	Animal and Bird Feed Manufacturing
K31281	Animal and Bird Feed Rations
K31282	Animal and Bird Seed Concentrate Manufacturing
K313	Beverage Manufacturing
K3131	Alcohol Manufacturing
K3132	Wine and Spirits Manufacturing
K3133	Beer and Malt Manufacturing
K3134	Soft Drink Manufacturing
K314	Tobacco Product Manufacturing
K3141	Tobacco Manufacturing
K3142	Clove Cigarette Manufacturing
K3143	Non-Clove Cigarette Manufacturing
K3144	Other Cigarettes Manufacturing
K3149	Other Tobacco Product Manufacturing
K321	Textile Manufacturing
K3211	Knitting Mill Product Manufacturing
K32111	Twine Manufacturing
K32112	Thread manufacturing
K32113	Finishing Thread
K32114	Fabric (Other Than Gunny-Sack and Other Sack) Manufacturing
K32115	Textile Finishing
K32116	Textile Printing
K32117	Batik Manufacturing
K3212	Textile Product Manufacturing (Except Clothing)
K32121	Textile Product Manufacturing (Except Clothing)
K32122	Textile Products Manufacturing for Medical Purposes
K32123	Gunny-Sack Manufacturing
K32129	Palm Weaving and Other Sack Manufacturing
K3213	Net Manufacturing
K3214	Carpet Manufacturing
K3215	Rope Manufacturing
K32151	Rope Manufacturing
K32152	Rope Product Manufacturing
K3216	Kapok Manufacturing
K3219	Other Textile Manufacturing
K322	Clothing Manufacturing
K3221	Clothing Manufacturing from Textiles
K3222	Leather Clothing Product Manufacturing
K3229	Other Clothing Manufacturing
K323	Leather and Leather Product Manufacturing Other Than Footwear
K3231	Leather and Leather Substitute Preservation

K32311	Leather Preservation
K32312	Leather Substitute Manufacturing
K3233	Leather and Leather Substitute Product Manufacturing Other Than Clothing and Footwear
K32331	Leather and Leather Substitute Products For Personal Use
K32332	Leather and Leather Substitute Products For Industry
K32333	Leather and Leather Substitute Products Form Farming
K32339	Other Leather and Leather Substitute Product Manufacturing
K324	Footwear Manufacturing
K3241	Leather and Leather Substitute Footwear
K32411	Footwear Manufacturing For Every Day Needs
K32412	Sport Shoes Manufacturing
K32413	Footwear Manufacturing
K32419	Other Footwear Manufacturing
K3242	Footwear Manufacturing Other Than Leather, Synthetic Leather, Plastic, Rubber and Wood
K331	Wood, Bamboo, Rattan, Grass, etc. Manufacturing
K3311	Saw Milling and Timber Dressing
K33111	Log Saw Milling
K33112	Moulding and Building Material Components Manufacture
K33113	Plywood Manufacture
K33114	Laminated Plywood Manufacture Including Decorative Plywood
K33115	Plywood Corestock Manufacturing
K33116	Veneer Manufacturing
K3312	Manufacturing of Wooden Shipping Containers
K3313	Plaited Products Manufacturing From Rattan Cane, Bamboo, Pandanus, Grasses etc
K33131	Plaited Products Manufacturing From Rattan Cane and Bamboo
K33132	Plaited Products Manufacturing Other Than From Rattan Cane and Bamboo
K3314	Wood Carving Manufacturing
K3315	Wood Preservation Manufacturing Rattan and the Like
K33151	Wood Preservation Manufacturing
K33152	Rattan Cane Preservation
K3319	Other Product Manufacturing From Wood, Cork, Rattan Grading and Coffins
K332	Household Furniture and Equipment Manufacturing from Wood, Bamboo and Rattan
K3321	Household Furniture and Equipment Manufacturing From Wood, Bamboo and Rattan
K33211	Household Furniture and Equipment Manufacturing from Wood
K33212	Household Furniture and Equipment Manufacturing from Rattan Cane
K3322	Kitchen Utensils Manufacturing From Bamboo and Rattan Cane
K3323	Household Furniture and Equipment Manufacturing Other Than K3321 and K3322
K341	Paper and Paper Product Manufacturing
K3411	Pulp, Paper and Cardboard or Paperboard Manufacturing
K34111	Pulp Manufacturing
K34112	Paper Product Manufacturing
K34113	Paper Manufacturing
K34114	Tissue Paper Product Manufacturing
K34119	Other Paper Manufacturing
K3412	Packaging and Paper and Cardboard Boxes Manufacturing
K3419	Paper and Cardboard Manufacturing Which Are Not Included Elsewhere

K342	Printing and Publishing
K3420	Printing and Publishing
K351	Chemicals Materials Manufacturing
K3511	Basic Chemical Manufacturing Except Fertilizers
K35111	Basic Inorganic Chemical Manufacturing of Chlorine and Alkali
K35112	Basic Inorganic Chemical Manufacturing Of Gas
K35113	Basic Inorganic Chemical Pigment Manufacturing
K35114	Basic Inorganic Chemical Manufacturing Not Included In Any Other Class
K35115	Basic Organic Chemical Manufacturing of Chemical Materials from Wood and Gum
K35116	Basic Organic Chemical Manufacturing Of Intermediate Cyclical Colouring And Pig
K35117	Basic Organic Chemical Manufacturing of Petroleum, Natural Gas and Coal Product
K35118	Basic Organic Chemical Manufacturing Producing Special Chemical materials
K35119	Basic Organic Chemical Manufacturing Not Included Elsewhere
K3512	Fertilizer Manufacturing
K35121	Natural or Non-Synthetic Fertilizer Manufacturing
K35122	Single Form Fertilizer Manufacturing
K35123	Multiple and Mixed from Fertilizer Manufacturing
K35129	Other Fertilizer Manufacturing
K3513	Resin, Plastic and Fibre Product Manufacturing Except Fibreglass
K35131	Resin (Synthetic Resin) and Plastic Product Manufacturing
K35132	Synthetic Rubber Manufacturing
K35133	Synthetic Fibre Manufacturing
K3514	Basic Pesticide Raw Materials and Pesticide Including Plant Growth Generating Manufacturing
K35141	Basic Commodity Pesticide Manufacturing
K35142	Pesticide Manufacturing (Industrial Formulation)
K35143	Plant Growth Generating Material Manufacturing
K352	Other Chemical Manufacturing
K3521	Paint, Varnish and Lacquer Manufacturing
K3522	Pharmaceutical and Tonic (Jamu) Manufacturing
K35221	Pharmaceutical Product Manufacturing
K35222	Pharmaceutical Manufacturing
K35223	Medicinal Herb Manufacturing
K35224	Herbal Tonic Manufacturing
K3523	Manufacturing of Soap, Household Cleaning Needs, Cosmetics etc.
K35231	Manufacturing of Soap and Household Cleaning Needs Including Toothpaste
K35232	Cosmetics Manufacturing
K3529	Manufacturing of Chemical Materials and Products Not Included Elsewhere
K35291	Adhesive Manufacturing
K35292	Explosive Manufacturing
K35293	Ink Manufacturing
K35294	Volatile Oil Manufacturing
K35295	Fire Lighters Manufacturing
K35299	Manufacturing of Other Chemical Materials and Products
K353	Petroleum and Natural Gas Refining and Processing
K3531	Petroleum Refining and Processing
K3532	Natural Gas Refining and Processing
K354	Petroleum and Coal Product Manufacturing

K3541	Petroleum Processed Products Manufacturing
K3542	Lubricants Manufacturing
K3543	Recleaning Used Lubricants
K3544	Coal Product Manufacturing
K355	Rubber and Rubber Product Manufacturing
K3551	Manufacturing and Retreading Tyres
K35511	Manufacturing Tyres and Inner Tubes
K35512	Manufacturing and Retreading Tyres
K3552	Rubber Manufacturing
K35521	Rubber Curing
K35522	Manufacturing and Remilling Rubber
K35523	Manufacturing Crumb Rubber
K3559	Other Rubber Product Manufacturing
K35591	Rubber Product Manufacturing for Household Needs
K35592	Rubber Product Manufacturing for Industrial Needs
K35593	Manufacturing of Rubber Products Not Included in K35591 and K35592
K356	Plastic Product Manufacturing
K3560	Plastic Product Manufacturing
K35601	Plastic Pipe and Hose Manufacturing
K35602	Plastic Footwear Manufacturing
K35603	Plastic Sheet Product Manufacturing
K35604	Plastic Media Recording Manufacturing
K35605	Household Furniture, Utensils and Equipment Manufacturing
K35606	Plastic Packaging Manufacturing
K35607	Technical or Industrial Plastic Goods and Equipment Manufacturing
K35609	Manufacturing Other Plastic Goods
K361	Porcelain Manufacturing
K3611	Porcelain Manufacturing
K36111	Porcelain Household Products Manufacturing
K36112	Porcelain Building Products Manufacturing
K36113	Porcelain Laboratory and Electrical or Technical Tool Manufacturing
K36119	Other Porcelain Product Manufacturing
K362	Glass and Glass Product Manufacturing
K3621	Glass Product Manufacturing
K36211	Glass Household Product Manufacturing
K36212	Glass Laboratory, Pharmacy and Health Equipment Manufacturing
K36213	Glass Tube Manufacturing
K36214	Glass Packaging Product Manufacturing
K36219	Other Glass Product Manufacturing
K3622	Plate Glass Manufacturing
K36221	Plate Glass Manufacturing
K36222	Safety Glass Manufacturing
K363	Cement, Lime and Cement and Lime Product Manufacturing
K3631	Cement Manufacturing
K3632	Cement Product Manufacturing
K36321	Cement Products for Construction Manufacturing
K36329	Other Cement Product Manufacturing

K3633	Lime and Lime Product Manufacturing
K36331	Lime Manufacturing
K36332	Lime Product Manufacturing
K364	Clay Manufacturing
K3641	Clay Product Manufacturing for Household Needs
K3642	Clay Product Manufacturing for Building Needs
K36421	Clay Brick Manufacturing
K36422	Clay Tile Manufacturing
K36423	Clay Fireproof Brick etc Manufacturing
K36429	Other Clay Product Manufacturing for Building Needs
K3649	Other Clay Product Manufacturing
K369	Other Non Metallic Mining Product Manufacturing
K3691	Stone Product Manufacturing
K36911	Stone Product Manufacturing for Household and Display Needs
K36919	Stone Product Manufacturing for Other Needs
K3692	Marble Product Manufacturing
K36921	Marble Products for Household Needs and Display Manufacturing
K36922	Marble Product for Building Needs
K36929	Marble Product Manufacturing for Other Needs
K3693	Asbestos Product Manufacturing
K36931	Asbestos Product Manufacturing for Building Needs
K36932	Asbestos Product Manufacturing for Industrial Needs
K36939	Asbestos Product Manufacturing for Other Needs
K3699	Other Non Metallic Mining Product Manufacturing
K371	Basic Iron and Steel Manufacturing
K3710	Basic Iron and Steel Manufacturing
K37101	Basic Iron and Steel Manufacturing
K37102	Iron and Steel Casting
K37103	Steel Rolling
K37104	Steel Forging
K372	Basic Non-Ferrous Metal Manufacturing
K3720	Basic Non-Ferrous Metal Manufacturing
K37201	Basic Non-Ferrous Metal Manufacturing
K37202	Basic Non-Ferrous Metal Casting
K37203	Basic Non-Ferrous Metal Rolling
K37204	Basic Non-Ferrous Metal Extrusion
K37205	Basic Non-Ferrous Metal Forging
K381	Metal Product Manufacturing Except Machinery and Equipment
K3811	Agricultural, Trade, and Cutting Tools and Other Metal Product Manufacturing
K38111	Metal Agricultural Tool Manufacturing
K38112	Metal Trade and Cutting Tool Manufacturing
K38113	Aluminium Kitchen Utensil Manufacturing
K38114	Non-Aluminium Kitchen Utensil Manufacturing
K38119	Agricultural, Trade and Cutting Tools and Other Metal Product Manufacturing Not Included Elsewhere
K3812	Metal Household and Office Furniture Manufacturing
K3813	Fabricated Structural Metal Product Manufacturing
K38131	Fabricated Structural Non-Aluminium Metal Product Manufacturing

K38132	Fabricated Structural Aluminium Product Manufacturing
K38133	Fabricated Structural Steel Product Manufacturing
K38134	Plate Working, Pressure Vessel, and Steel Tank Manufacturing for Industry
K38139	Other Fabricated Structural Metal Product Manufacturing
K3819	Other Metal Product Manufacturing
K38191	Nail, Screw and Bolt Manufacturing
K38192	Metal Hinge, Latch and Key Manufacturing
K38193	All Kinds of Metal Container Manufacturing
K38194	Metal Wire Manufacturing
K38195	Metal Pipe and Pipe Fitting Manufacturing
K38196	Welded Profile Manufacturing
K38197	Metal Lamp Manufacturing
K38199	Other Metal Product Manufacturing
K382	Machines and Equipment Manufacturing Except Electrical Machines
K3821	Prime Mover Manufacturing
K38211	Manufacturing of Steam Driven Engines, Turbines and Wheels
K38212	Internal Combustion Engine Manufacturing
K38213	Prime Mover Component and Spare Part Manufacturing
K38214	Repair and Maintenance of Prime Movers
K3822	Agricultural Machine and Equipment Manufacturing
K38221	Agricultural Machine and Equipment Manufacturing
K38222	Agricultural Machinery Maintenance and Repair
K3823	Metalworking and Woodworking Machine Manufacture
K38231	Metalworking Machine and Equipment Manufacturing
K38232	Woodworking Machine and Equipment Manufacture
K38233	Maintenance and Repair of Metalworking and Woodworking Machinery
K3824	Special Industrial Machinery and Equipment Manufacturing, Expect for Metalworking
K38241	Textile Machinery Manufacturing
K38242	Printing Machinery Manufacturing
K38243	Off Shore Construction Manufacturing
K38244	Off Shore Construction Repair
K38245	Other Processing Machinery Manufacturing
K38246	Special Industrial Machinery Component and Spare Part Manufacturing
K38247	Maintenance and Repair of Special Industrial Machinery
K3825	Office, Computer and Accountancy Machinery Manufacture
K38251	Manual Office and Accountancy Machinery Manufacture
K38252	Electrical Office and Accountancy Machinery Manufacture
K38253	Electronic Office, Computer and Accountancy Machinery Manufacture
K3829	Other Machinery and Equipment Manufacturing Not Included Elsewhere Except Electric Machine
K38291	Sewing Machine Manufacture
K38292	Heavy and Lifting Machine Manufacture
K38293	Coolant Machine Manufacturing
K38294	Refrigerative Machine Manufacturing
K38295	Other Machinery and Equipment Manufacturing
K38296	Component or Spare Part Manufacturing for Other Machinery and Equipment
K38297	Maintenance and Repair of Other Machinery and Equipment Not Included Elsewhere
K383	Manufacturing of Electrical Machinery, Equipment, Apparatus, Appliances and Supplies

K3831	Electric Machinery and Equipment
K38311	Electricity Generating Machinery Manufacturing
K38312	Electrical Engine Manufacturing
K38313	Transformer, Rectifier and Voltage Stabilizer Manufacturing
K38314	Electric Panel and Switch Gear Manufacturing
K38315	Electric Soldering Machine Manufacturing
K38316	Other Electrical Machine Manufacturing
K38317	Maintenance and Repair of Electric Machines
K3832	Electronic Maintenance and Repair
K38321	Consumer Radio, Television, and Electronic Equipment Manufacturing
K38322	Communication Equipment Manufacturing
K38323	X Ray Equipment and Apparatus Manufacturing
K38324	Electronic Component and Sub Assembly Manufacturing
K38325	Computer Software Manufacturing
K38326	Maintenance and Repair of Consumer Electronics, Communication Equipment
K3833	Electrical Equipment for Household Needs Manufacturing
K3839	Other Electric Equipment for Household Needs Manufacturing
K38391	Electrical Accumulator Manufacturing
K38392	Dry Cell Battery Manufacturing
K38393	Bulb, Spotlight and Ultra Violet Light Manufacturing
K38394	Fluorescent Light Component Manufacturing
K38395	Electric Light Component Manufacture
K38396	Electric and Telephone Cable Manufacturing
K38399	Other Electrical Equipment and Component Manufacturing
K384	Transport Manufacturing
K3841	Ships, Boats and Components Manufacturing Including Maintenance and Repair
K38411	Ship and Boat Manufacturing
K38412	Internal Combustion Engine Manufacturing
K38413	Ship Component Manufacturing
K38414	Ship Repair Manufacturing
K38415	Ship Breaking Manufacturing
K3842	Railway and Component Manufacturing Including Maintenance and Repairs
K38421	Railway and Component Manufacturing
K38422	Railway Component Maintenance and Repairs
K3843	Vehicles With Four or More Wheels Manufacturing
K38431	Vehicles With Four or More Wheels Manufacturing
K38432	Four or More Wheels Vehicles Body Manufacturing
K38433	Manufacturing of Component and Equipment for Vehicles With Four or More Wheels
K3844	Motorized and Non-Motorized Two and Three Wheel Transport Manufacturing
K38441	Motorized Two and Three Wheel Transport Manufacturing
K38442	Motorized Two and Three Wheel Transport Component Manufacturing
K38443	Bicycle and Pedicab Manufacturing
K38444	Bicycle and Pedicab Component Manufacturing
K3845	Aircraft and Component Manufacturing
K38451	Aircraft and Component Manufacturing
K38452	Aircraft Maintenance and Repair
K3849	Other Transport Manufacturing

K385	Professional, Scientific, Measuring and Control Equipment
K3851	Professional, Scientific, Measuring and Control Equipment Manufacturing Not Included in Other Class
K38511	Manual Professional, Scientific, Measuring and Control Equipment Manufacturing
K38512	Electrical Professional, Scientific, Measuring and Control Equipment Manufacturing
K38513	Electronic Professional, Scientific, Measuring and Control Equipment Manufacturing
K38514	Visual Display Apparatus Manufacturing
K3852	Photographic and Optical Goods Manufacturing
K38521	Glasses Manufacturing
K38522	Binocular and Scientific Optical Goods Manufacturing
K38523	Photographic Equipment Manufacturing
K38524	Cinematography Projector and Component Manufacturing
K3853	Watch and Clock Manufacturing
K390	Other Processing Manufacturing
K3901	Jewelry Manufacturing
K39011	Jewelry Manufacturing
K39012	Precious Metal Jewelry for Personal Use Manufacturing
K39013	Precious Metal Jewelry Not for Personal Use Manufacturing
K39014	Manufacturing Jewelry for Personal Usage from Non-Precious Metals
K39015	Non-Precious Metal Jewelry not for Personal Use Manufacturing
K3902	Musical Instrument Manufacturing
K39021	Traditional Musical Instrument Manufacturing
K39022	Non-Traditional Musical Instrument Manufacturing
K3903	Sporting Equipment Manufacturing
K3904	Children's Toy Manufacturing
K3905	Writing and Drawing Implement Manufacturing
K39051	Writing and Drawing Implement and Equipment Manufacturing
K39052	Typewriting or Film Tape Manufacturing
K39059	Other Writing Equipment Manufacturing not Included Elsewhere
K3906	Other Handicraft Manufacturing not Included Elsewhere
K3909	Other Manufacturing not included Elsewhere
K410	Electrical Power
K4100	Electrical Power
K41001	Electrical Power Generation
K41002	Electrical Power Transmission
K41003	Electrical Power Distribution
K420	Gas, Steam and Hot Water
K4201	Gas
K42011	Gas supply
K42012	Gas Transmission
K42013	Gas Distribution
K4202	Steam and Hot Water
K430	Purification, Provision and Distribution of Water
K4300	Purification, Provision and Distribution of Water
K510	Site Preparation
K5100	Site Preparation
K521	General Construction
K5211	Construction of Buildings

K5212	Construction of Civil Buildings
K52121	Construction of Roads, Bridges and Landing Strips
K52122	Construction of Railways and Rail Bridges
K52123	Tunnel Construction
K52124	Construction of Waterways
K52125	Construction, Supply and Storage of Clean Water, Sewerage and Drainage
K52126	Construction, Supply and Storage of Oil and Gas
K52127	Dredging
K52128	Pier Building
K52129	Other Civil Constructions
K5213	Construction of Electricity and Telecommunications Buildings
K52131	Electricity Buildings
K52132	Construction of Telecommunication Structure to aid Sea Navigation and River Bea
K52133	Construction of Air Telecommunication
K52134	Construction of Signals and Railway Telecommunication
K52135	Construction of Central Telecommunications
K52139	Construction of Other Electrical and Telecommunications
K522	Specific Construction
K5221	Laying Foundations and Erecting Pillars
K5222	Construction or Boring Wells
K5223	Steiger Installation
K5224	Roof Construction
K5225	Construction of Prefabricated Buildings and Erection of Steel Frameworks
K5229	Other Specific Construction
K531	Installation of Buildings
K5311	Water Installation
K5312	Electricity Installation
K5313	Telecommunication Installation
K5314	Gas Installation
K5315	Electronic Installation
K5316	Mechanical Installation
K5319	Other Building Construction
K532	Civil Building Installation
K5321	Installation of Electricity for Roads
K5322	Installation of Sea and River Navigation Systems
K5323	Installation of Meteorological and Geophysical Systems
K5324	Installation of Air Navigation Systems
K5325	Installation of Train Signals and Telecommunications
K5326	Installation of Road Traffic Signals and Signs
K5327	Installation of Telecommunications
K5329	Installation of Other Civil Buildings
K541	Installation of Glass and Aluminium
K5410	Installation of Glass and Aluminium
K542	Construction of Floors, Walls, Sanitary Equipment and Ceilings
K5420	Construction of Floors, Walls, Sanitary Equipment and Ceilings
K543	Painting
K5430	Painting

K544	Interior Decorating
K5440	Interior Decorating
K545	Exterior Work and Gardening
K5450	Exterior Work and Gardening
K549	Other Completion Construction
K5490	Other Completion Construction
K550	Leasing of Equipment for Construction or Excavation or Demolition With an Operator
K5500	Leasing of Equipment for Construction or Excavation or Demolition With an Operator
K611	Export Trade
K6111	Export Trade in Agricultural Product
K61111	Export Trade in Food Crops, Plantations and Other Corps
K61112	Export Trade in Animal Farming Products
K61113	Export Trade in Fishing Products
K61114	Export Trade in Forest and Hunting Products
K6112	Export Trade in Mining and Quarrying Products
K61121	Export Trade in Mining Products
K61122	Export Trade in Quarrying Products
K6113	Export Trade in Industry Manufacturing Products
K61131	Export Trade in Products of the Food, Beverage and Tobacco Manufacturing Industries
K61132	Export Trade in Textiles, Clothing Products and Leather Manufacturing Industries
K61133	Export Trade in Paper,Products Manufactured from Paper, Stationery and Printing
K61134	Export Trade in Chemical, Pharmaceutical and Cosmetic Product Manufacturing Industries
K61135	Export Trade in Fuel, Oil or Gas and Lubricants
K61136	Export Trade in Building Products Except Those Originating from Quarrying
K61137	Export Trade in Machines,Transport Equipment and Spare Parts
K61138	Export Trade in Electronic,Electrical, Communication, Photographic and Optical Equipment
K61139	Export Trade in Other Products of Manufacturing Industry
K6119	Export Trade in Other Goods
K612	Import Trade
K6121	Import Trade in Agricultural Products
K6122	Import Trade in Mining and Quarrying Products
K6123	Import Trade in Products of the Manufacturing Industry
K61231	Import Trade in Manufactured (Material) Food, Beverage and Tobacco Products
K61232	Import Trade in Products of the Textile, Ready Made Clothing and Leather Industry
K61233	Import Trade in Paper, Paper Products, Office Stationery and Products of Printing
K61234	Import Trade in of Chemical, Pharmaceutical and Cosmetic Product Industries
K61235	Import Trade in Fuel Oil/Gas and Lubricants
K61236	Import Trade in Building Products other than Building Products Originating From Quarrying
K61237	Import Trade in Machines,Transport Equipment and Spare Parts
K61238	Import Trade in Electronic, Electrical, Communication, Photographic and Optical Equipment
K61239	Import Trade in Products of the Manufacturing Industry
K6129	Import Trade in Other Goods
K613	Domestic Wholesale Trade (Not Trade Distribution)
K6131	Domestic Wholesale Trade in Agricultural Products
K61311	Domestic Wholesale Trade in Agricultural Food Crop Products

K61312	Domestic Wholesale Trade in Agricultural, Plantation And Other Plant Products
K61313	Domestic Wholesale Trade in Ornamental Plants
K61314	Domestic Wholesale Trade in Animal Farming Products
K61315	Domestic Wholesale Trade in Fishing Products
K61316	Domestic Wholesale Trade in Forest Products
K61317	Domestic Wholesale Trade in The Products Of Hunting And Catching Wild Animals
K6132	Domestic Wholesale Trade in Products Of Mining And Quarrying
K61321	Domestic Wholesale Trade in Products Of Coal And Peat Mining
K61322	Domestic Wholesale Trade in Products Of Oil And Gas Mining
K61323	Domestic Wholesale Trade in Products Of Mining Metal Ore
K61324	Domestic Wholesale Trade in Products Of Quarrying Of Rock, Clay And Sand
K61325	Domestic Wholesale Trade in Products Of Mining And Quarrying Of Salt
K61326	Domestic Wholesale Trade in Products Of Mining Minerals, Chemical And Fertilizer
K61329	Domestic Wholesale Trade in Other Mining And Quarrying Products
K6133	Domestic Wholesale Trade in Manufactured Goods
K61331	Domestic Wholesale Trade in Industrial Products Of The Food, Beverage and Tobacco
K61332	Domestic Wholesale Trade in The Textile, Clothing And Leather Industries
K61333	Domestic Wholesale Trade in Paper, Paper Goods, Office Equipment, And Printing
K61334	Domestic Wholesale Trade in Chemical, Pharmaceutical and Cosmetic Products
K61335	Domestic Wholesale Trade in Oil or Gas Fuel and Lubricants
K61336	Domestic Wholesale Trade in Building Products Other Than Those Originating From Quarrying
K61337	Domestic Wholesale Trade in Machines, Transport Equipment And Spare Parts
K61338	Domestic Wholesale Trade in Electronic, Electrical, Communication, Photographic
K61339	Domestic Wholesale Trade in Other Industrial Products
K61343	Domestic Wholesale Trade in Medical and Laboratory Equipment
K614	Trade Distribution Facilities
K6141	Trade Distribution Facilities in Agricultural Products
K6142	Trade Distribution Facilities for Mining and Quarrying Products
K6143	Trade Distribution Facilities for Manufactured Products
K61431	Trade Distribution Facilities for Products of Food, Beverage and Tobacco Manufactured
K61432	Trade Distribution Facilities for The Products Of The Textile, Clothing And Leather Industries
K61433	Trade Distribution Facilities for Paper, paper Products, Office Stationery, And Products
K61434	Trade Distribution Facilities for Chemical, Pharmaceutical And Cosmetic Products
K61435	Trade Distribution Facilities for Fuel Oil or Gas and Lubricants
K61436	Trade Distribution Facilities for Building Products Other Than Those Originating From Quarrying
K61437	Trade Distribution Facilities for Machines, Transport Equipment And Spare Parts
K61438	Trade Distribution Facilities for Electronic Goods, Electrical Equipment, Communication, Photographic
K61439	Trade Distribution Facilities for Other Industrial Products
K615	Wholesale Trade Based On A Fee Or A Contract
K6150	Wholesale Trade Based On a Fee or a Contract
K621	Retail Trade Business in Goods Primarily Food, Beverage, Tobacco Retailing Indoors
K6211	Retail Trade in Goods Primarily Food, Beverage, or Tobacco Made in a Building Supermarket
K6212	Retail Trade in Goods Primarily Food, Beverage, or Tobacco Made in a Building (Shop, Kiosk)

K622	Retail Trade in Goods Not Primarily Food, Beverage or Tobacco made in a Building
K6221	Retail Trade in Goods Not Primarily Food, Beverage or Tobacco Made in a Building (Toserba, Department Store)
K6222	Retail Trade in Goods Not Primarily Food, Beverage, or Tobacco Made in a Building (Shop, Kiosk)
K623	Retail Trade in Types of Food, Beverage, or Tobacco Commodities Made in a Building
K6231	Retail Trade in Raw Food materials from Farming Products Made in a Building
K62311	Retail Trade in Rice and Dry Crops Made in a Building
K62312	Retail Trade Of Fruits Made in a Building
K62313	Retail Trade Of Vegetables Made in a Building
K62314	Retail Trade in Animal Farm Products Made in a Building
K62315	Retail Trade in Fishing Products Made in a Building
K62316	Retail Trade in Ornamental Plants Made in a Building
K62319	Other Retail Trade in Agricultural Products Made in a Building
K6232	Retail Trade in The Commodities Of Food, Beverage, or Tobacco Products Manufacture
K62321	Retail Trade in Rice Made in Building
K62322	Retail Trade in Bread, Cakes, Cookies, Etc. Made in Building
K62323	Retail Trade in Coffee, Sugar, or Red Sugar Made in Building
K62324	Retail Trade in Beancurd, Tempe, Beanshoots, and Oncom (Fermented Cake) Made in a Building
K62325	Retail Trade in Salted or Dry Fish in a Building
K62326	Retail Trade in Beverages in a Building
K62327	Retail Trade in Cigarettes And Tobacco Made in a Building
K62328	Retail Trade in Pakan Animals or Birds or Fish Made in a Building
K62329	Retail Trade in Other Food Made in a Building
K624	Retail Trade in New Commodities Not Types Of Food, Beverage, or Tobacco Made in a Building
K6241	Retail Trade in Textiles, Clothing, Footwear, And Personal Needs Made in a Building
K62411	Retail Trade in Textiles Made in a Building
K62412	Retail Trade in Clothing Made in a Building
K62413	Retail Trade in Shoes, Sandals, and Other Footwear Made in a Building
K62414	Retail Trade in Clothing Accessories And Sewing Needs Made in a Building
K62415	Retail Trade in Glass Made in a Building
K62416	Retail Trade in Jewelry Made in a Building
K62417	Retail Trade in Clocks Made in a Building
K62418	Retail Trade in Bags, Purses, Suitcases, Backpacks Etc Made in a Building
K62419	Retail Trade in Textiles, Clothing, Footwear, and Other Personal Needs Made in a Building
K6242	Retail Trade in Household and Kitchen Furniture Made in a Building
K62421	Retail Trade in Furniture Made in a Building
K62422	Retail Trade in Electronic Goods Made in a Building
K62423	Retail Trade in Electrical Goods And Equipment Made in a Building
K62424	Retail Trade in Breakables And Plastic Kitchen Equipment Made in a Building
K62425	Retail Trade in Breakables and Kitchen Equipment Made From Stone or Clay Made in a Building
K62426	Retail Trade in Household Furniture and Kitchen Equipment Made Of Wood, Bamboo, or Rattan Cane Made in a Building
K62427	Retail Trade in Breakables And Kitchen Equipment Not Made Of Plastic, Stone, Clay, Wood, Bamboo, or Rattan cane Made in a Building
K62429	Retail Trade in Other Household and Kitchen Equipment Made in a Building

K6243	Retail Trade in Chemical, Pharmaceutical, Cosmetic Materials and Laboratory Tools
K62431	Retail Trade in Chemical Materials Made in a Building
K62432	Retail Trade in Pharmaceutical Goods Concocted in Pharmacy
K62433	Retail Trade in Pharmaceutical Good Made in a Kiosk
K62434	Retail Trade in Herbal Tonics Made in a Building
K62435	Retail Trade in Cosmetic Goods Made in a Building
K62436	Retail Trade in Fertilizers and Pesticides Made in a Building
K62437	Retail Trade in Laboratory, Pharmaceutical and Health Equipment Made in a Building.
K62438	Retail Trade in Volatile Oils Made in a Building
K62439	Retail Trade in Other Chemical, Pharmaceutical, Cosmetic Materials and Laboratory.
K6244	Retail Trade in Construction Materials Made in a Building
K62441	Retail Trade in Steel or Iron for Construction Materials Made in a Building.
K62442	Retail Trade in Metal for Construction Materials Made in a Building
K62443	Retail Trade in Glass for Construction Materials Made in a Building
K62444	Retail Trade in Tiles, Bricks, Floor Tiles, Etc. Made of Clay, Lime, Cement, or Glass Made In a Building
K62445	Retail Trade in Cement, Lime, Sand and Rock Made in a Building
K62446	Retail Trade in Building Materials Made from Porcelain Made in a Building
K62447	Retail Trade in Construction Materials Made of Wood Made in a Building
K62448	Retail Trade in Paint Made in a Building
K62449	Retail Trade in Other Construction Materials Made in a Building
K6245	Retail Trade Business in Fuel and Lubricants Made in a Building
K62451	Retail Trade in Aviation Fuel, Premium, Premix, and Solar in SPBU
K62452	Retail Trade in Premium, Premix, and Solar Petrol Made in Kiosk
K62453	Retail Trade in Kerosene Made in a Building
K62454	Retail Trade in Lubricants Made in a Building
K62455	Retail Trade in LPG Gas Made in a Building
K62459	Retail Trade in Other Fuel And Lubricants Made in a Building
K6246	Retail Trade in Paper, Paper Products, Writing Materials, Printed Materials, Sporting Goods, Music instruments and Photographic equipment Made in a Building
K62461	Retail Trade in Paper, Cardboard, and Paper or Cardboard Products Made in a Building
K62462	Retail Trade in Writing and Art Supplies Made in a Building
K62463	Retail Trade in Publishing and Printing Materials Made in a Building
K62464	Retail Trade in Sporting Goods Made in a Building
K62465	Retail Trade in Musical Instruments Made in a Building
K62466	Retail Trade in Photographic Tools and Equipment Made in a Building
K62467	Retail Trade in Optic Tools and Equipment made in a Building
K62469	Retail Trade in Other Paper, Paper Products, Writing Materials, Printed Materials, Sporting Goods, Music Instruments and Photographic Equipment Made in a Building
K6247	Retail Trade in Machines, Transportation Equipment and Spare Parts Made in a Building
K62471	Retail Trade in Farming Machines and Equipment in a Building
K62472	Retail Trade in Sewing Machines Made in a Building
K62473	Retail Trade in Other Machines Made in a Building
K62474	Retail Trade in Cars and Motor Bikes Made in a Building
K62475	Retail Trade in Bicycles or Pedicabs Made in a Building
K62476	Retail Trade in Sea Transportation Tools and Equipment Made in a Building.
K62477	Retail Trade in Spare Parts for Cars and Motorbikes Made in a Building
K62478	Retail Trade in Spare Parts for Bicycles or Pedicabs Made in a Building

K62479	Retail Trade in Other Transportation Tools and Equipment Made in a Building
K6248	Retail Trade in Handicrafts, Children's Toys, and Paintings Made in a Building
K62481	Retail Trade Handicrafts Made Of Wood, bamboo, rattan Cane, Pandanus, reed Etc
K62482	Retail Trade in Handicrafts Made of Preserved Skin, Bones, Horns, Ivory, Fur and Animals
K62483	Retail Trade in Handicrafts Made of Metal Made in a Building
K62484	Retail Trade Handicraft Made of Ceramics Made in a Building
K62485	Retail Trade in Children's Toys Made in a Building
K62486	Retail Trade in Paintings Made in a Building
K62489	Retail Trade in Other Handicrafts, Children's Toys and Paintings Made in a Building
K6249	Retail Trade in Commodities Other Than Food, Beverage or Tobacco Made in a Building
K625	Retail Trade in Secondhand Goods Made in a Building
K6251	Retail Trade in Secondhand Household Goods Made in a Building
K6252	Retail Trade in Personal Secondhand Goods Made in a Building
K6253	Retail Trade in Electrical and Electronic Secondhand Goods Made in a Building
K6254	Retail Trade in Secondhand Building Materials and sanitary Equipment Made in a Building
K6255	Retail Trade Business in Secondhand transport Equipment and Spare Parts Made in a Building
K6256	Retail Trade in Antiques Made in a Building
K6257	Retail Trade in Other Secondhand Goods Made in a Building
K626	Retail Trade Made Outside Buildings
K6261	Travelling Retail Trade
K6269	Other Retail Trade Made Outside Buildings
K631	Restaurants, Cafes and Bars Services
K6311	Restaurants
K6312	Cafes
K6313	Bars
K6314	Food and Beverage Stalls
K6315	Traveling Food and Beverage Stall
K632	Catering Services
K6320	Catering Service
K641	Hotels
K6411	Luxury Hotels
K6412	Jasmine Hotels (Lodgings or Inns)
K642	Youth Hotels
K6420	Youth Hotels
K643	Boarding Houses (Home Stays)
K6430	Boarding Houses (Home Stays)
K644	Camps
K6440	Camps
K649	Other Accommodation Service
K6490	Other Accommodation Services
K711	Railway Transportation
K7111	Railway Passenger Transportation
K7112	Railway Freight Transportation
K712	Road Transportation
K7121	Motor Transportation

K71211	Motor Passenger Transportation
K71212	Motor Freight Transportation
K7122	Non-Motor Transportation
K71221	Non-Motor Passenger Transportation
K71222	Non-Motor Freight Transportation
K713	Transportation by Pipelines
K7130	Transportation by Pipelines
K714	Land Transport Support Services
K7141	Road Toll Services
K7149	Other Land Transportation Support Services
K721	Sea Transportation
K7211	International Sea Transportation
K72111	International Sea Transportation of Freight
K72112	International Sea Transportation of Passenger
K7212	Domestic Transportation by Sea
K72121	Domestic Transportation of Freight by Sea
K72122	Domestic Transportation of Passengers by Sea
K722	River, Lake and Ferry Transportation
K7221	River and Lake Transportation
K72211	River and Lake Freight Transportation
K72212	River and Lake Passenger Transportation
K7222	Ferry Transportation
K72221	Ferry Transportation of Freight
K72222	Ferry Transportation of Passengers
K723	Support Services for Water transportation
K7231	Harbour Services
K7232	Travel Security Services
K7239	Other Water Transportation Support Services
K731	Air Transportation of Passengers and Freight
K7310	Air Transportation of Passengers and Freight
K732	Air Transport Support Services
K7320	Air Transport Support Services
K741	Agencies and Dispatch
K7411	Travel Agent and Bureaus
K7412	Dispatch and Packing
K742	Storage
K7420	Storage
K751	Post and Postal Money Transfer
K7511	Post
K7512	Postal Money Transfer
K7513	Services for Private Depositors
K752	Telecommunication
K7520	Telecommunication
K811	Banks and Non-Banks Institutions
K8111	Banks
K81111	Central Bank (Currency Issuing Bank)
K81112	Public Banks, Savings Banks and Development Bank

K81113	People's Credit Banks
K8112	Non-Banks Financial Institutions (NBFI)
K81121	Development Type NBF
K81122	Investment Type NBFI
K81123	Housing Finance Type NBFI
K81124	Pawning
K81125	Money Changer
K81129	Other
K812	Financial Institutions
K8121	Financial Leasing
K8122	Venture Capital
K8123	Factoring
K8124	Credit Card
K8125	Consumer Finance
K813	Institutions in The Capital Market
K8131	Stock Exchange
K8132	Securities Companies, Brokers and Dealers
K8133	Brokers
K8134	Dealers
K8135	Trustees
K8136	Guarantors
K8137	Underwriters
K8138	Financial Asset Investors in Indonesia
K814	Insurance and Pension Funds
K8141	Insurance
K81411	Life Insurance
K81412	Property Insurance
K81413	Social Insurance
K8142	Pension Funds
K821	Real Estate
K8211	Real Estate
K8212	Boarding Houses
K822	Services Leasing Machines And Tools (without An Operator), Household And Personal Goods
K8221	Leasing of Transportation Equipment
K82211	Leasing of Land Transport Equipment
K82212	Leasing of Water Transport Equipment
K82213	Leasing of Air Transport Equipment
K8222	Leasing of Machines and Other Equipment
K82221	Leasing of Farming Machines and Equipment
K82222	Leasing of Construction Machines and Civil Engineering and Equipment
K82223	Leasing of Office Machines and Equipment Including Computer
K82229	Leasing of Other Machines and Equipment etc.
K8223	Leasing of Household and Personal Goods etc.
K823	Computer Services
K8230	Computer Services
K824	Research and Development Services
K8240	Research and Development Services

K829	Other Business Services
K8291	Legal Services
K8292	Accountancy and Taxation
K8293	Advertising and Market Research Services
K8294	Building, Architectural and Technical Services
K8295	Business Consultation and Management Services
K8296	Investigation and Safety Services
K8297	Industrial Cleaning Services
K8298	Convention and Conference Centres Services
K8299	Other Business Services
K911	Government Administration and Economic Policy
K9111	General Government Administration
K91111	Legislative Institutions
K91112	National Government and National Secretariat Administration
K91113	Executive Financial, Taxation and Custom Institutions
K91114	Executive Planning Institutions
K91115	Judicial Institutions
K9112	Management of Health, Education, Culture and Social Services Except Compulsory Social Insurance
K91121	Education Administration
K91122	Health Administration
K91123	Housing and Environment Administration
K91124	Social Security Administration
K91125	Religious Administration
K91126	Information Administration
K91127	Administration of Culture or Arts or Recreation or Sport
K91129	Administration of Other Health, Education, Culture and Social Services
K9113	Government Institute for the Administration of Development of Efficiency, Production and Business
K91131	Government Institutions Administering Agriculture
K91132	Government Institutions for Administering Mining and Quarrying
K91133	Government Institutions for Administering Industry
K91134	Government Institutions for Administering Electricity, Gas and Water
K91135	Government Institutions for Administering Construction
K91136	Government Institutions for Trade and Tourism
K91137	Government Institutions Administering Communication
K91138	Government Institutions Administering the Workforce and Transmigration
K91139	Government Institutions for the Creation of Efficiency, Production and Other Business
K9114	Non-Department Government Institutions With Specific Responsibilities
K9115	Non-Departmental Government Institutions for Research and Development
K912	International Affair
K9120	International Affair
K913	Defence, Security and Order
K9131	Defence
K91311	Defence Institutions and the Armed Forces
K91312	Army
K91313	Air Force
K91314	Navy

K9132	Security and Order
K91321	Police Force
K91322	Civil Defence
K91323	Government Civil Defence
K914	Institutions for Justice
K9140	Institutions for Justice
K919	Other Government Institutions for Defence, security and Order
K9190	Other Government Institutions for Defence, Law and Order
K921	Government Education Services
K9211	Government Pre-School Education Services
K9212	Government Primary Education Services
K92121	Government Primary Education Services
K92122	Government Junior Secondary General Education Services
K92123	Government Junior Secondary Technical Education Services
K9213	Government Senior Secondary Education Services
K92131	Government Senior Secondary General Education Services
K92132	Government Senior Secondary Technical Education Services
K9214	Government Tertiary Education Service
K92141	Government Tertiary Degree Services
K92142	Non-Degree Tertiary Government Services
K9215	Education Services Outside of Government School
K9219	Other Government Education Services
K922	Private Educational Services
K9221	Private Pre-School Education Services
K9222	Private Primary School Education Services
K92221	Primary School Private Education Services
K92222	Junior Secondary Private Education Services
K92223	Private Junior Secondary Technical Education Services
K9223	Private Secondary Education Services
K92231	Private Senior Secondary Education Services
K92232	Private Senior Secondary Technical Education Services
K9224	Private Tertiary Education Service
K92241	Private Tertiary Degree Programs Education Services
K92242	Private Non-Degree Tertiary Education Services
K9225	Private External Private Education Services
K9229	Other Private Educational Service
K931	Government Health and Sanitation Services
K9311	Government Health and Sanitation Services
K93111	Government Hospital Services
K93112	Government Health Centre Services
K93113	Private Enterprise Practicing Doctors and Health Services
K93114	Government Health Support Services
K9312	Government Sanitary Services
K932	Private Health and Sanitary Services
K9321	Private Human Health Services
K93211	Private Hospital Services
K93212	Private Nursing Health Services

K93213	Private Practicing Doctors and Health Services
K93214	Private Traditional Health Services
K93215	Private Health Support Services
K9322	Private Enterprise Veterinary Services
K9323	Private Enterprise Sanitary Services
K941	Government Community Service
K9411	Community Services Within Institutions (Government)
K9412	Community Services Outside of Institutions (Government)
K942	Private Enterprise Community Services
K9421	Community Services Within Institutions (Private Enterprise)
K9422	Community Services Outside Institutions (Private Enterprise)
K951	Religious organisations
K9511	Islamic Religious Organisation
K9512	Protestant Religious Organisation
K9513	Catholic Religious Organisation
K9514	Hindu Religious Organisation
K9515	Buddhist Religious Organisation
K952	Political Organisations
K9520	Political Organisations
K953	Professional Organisation
K9531	Social And Community Science Organisations
K9532	Natural And Technological Science Organisations
K954	Labour Organisations
K9540	Labour Organisations
K955	Business And Trade Organisations
K9550	Business And Trade Organisations
K956	Social Community Organisations
K9560	Social Community Organisations
K961	Government Recreation and Cultural Services
K9611	Government Film, Radio, TV and Other Recreational Services
K96111	Production and Distribution of Films and Videos (Government).
K96112	Cinema Facilities (Government)
K96113	Radio and Television Facilities (Government)
K96114	Drama, Music and Other Facilities (Government)
K96119	Other Entertainment Facilities (Government)
K9612	News Facilities (Government)
K9613	Libraries, Archives, Museum and Other Cultural Facilities (Government)
K96131	Libraries and Archives (Government)
K96132	Museum (Government)
K96133	Botanical Gardens, Zoos and National Parks (Government)
K96139	Other Cultural Services (Government)
K962	Private Recreational, Cultural and Sporting Services
K9621	Film, Radio, TV and Other Recreational Facilities (Private)
K96211	Production and Distribution of Films and Videos (Private)
K96212	Cinema Facilities (Private)
K96213	Radio and Television Facilities (Private)
K96214	Drama, Music and Other Facilities (Private Enterprise)

K96215	Recreational Support Services
K96219	Other Recreational Facilities (Private Enterprise)
K9622	News Facilities (Private Enterprise)
K9623	Private Enterprise Reporters (Freelance)
K9624	Libraries, Archives, Museum and Other Cultural Facilities (Private Enterprise)
K96241	Libraries and Archive
K96242	Museums
K96243	Botanical Gardens, Zoos and National Park
K9625	Sporting Facilities
K971	Repair Services
K9711	Motor Vehicle Repair
K9712	Non-Motor Vehicle Repairs
K9713	Personal Equipment Repairs
K9714	Office and Household Equipment Repairs
K9719	Other Repairs
K972	Laundry, Dyeing and Washing Services
K9720	Laundry, Dyeing and Washing Services
K973	Household Services (Paid Workers)
K9730	Household Services (Paid Workers)
K974	Barbers and Beauty Salons
K9741	Barbers
K9742	Beauty Salons
K975	Funeral Services
K9750	Funeral Services
K979	Other Personal Services
K9791	Photographic Studios
K9792	Tailoring Services
K9793	Employment Agency Services
K9799	Personal Services Not Included in Other Class
K980	International and Extraordinary International Bodies
K9800	International and Other Extraordinary International Bodies

1.2.6 Industry classification - Major Sectors

Code	Label
01	Primary Sector (agriculture, mining, etc.)
02	Food, beverages, tobacco
03	Textiles, wearing apparel, leather
04	Wood, cork, paper
05	Publishing, printing
06	Chemicals, rubber, plastics, non-metallic products
07	Metals & metal products
08	Machinery, equipment, furniture, recycling
09	Gas, Water, Electricity
10	Construction
11	Wholesale and retail sale

12	Hotels & restaurants
13	Transport
14	Post and telecommunications
15	Banks
16	Insurance Companies
17	Other services
18	Public administration and defence
19	Education, Health

1.2.7 Industry classification - NACE Rev. 2

Leve l	Code	Description	Rulings	Referenc e to ISIC Rev. 4	This item include s	This item also include s	This item exclude s
1	A	AGRICULTURE, FORESTRY AND FISHING		A			
2	01	Crop and animal production, hunting and related service activities		01			
3	01.1	Growing of non- perennial crops		011			
4	01.11	Growing of cereals (except rice), leguminous crops and oil seeds		0111			
4	01.12	Growing of rice		0112			
4	01.13	Growing of vegetables and melons, roots and tubers		0113			
4	01.14	Growing of sugar cane		0114			
4	01.15	Growing of tobacco		0115			
4	01.16	Growing of fibre crops		0116			
4	01.19	Growing of other non-perennial crops		0119			
3	01.2	Growing of perennial crops		012			
4	01.21	Growing of grapes		0121			

4	01.22	Growing of tropical and subtropical fruits		0122			
4	01.23	Growing of citrus fruits		0123			
4	01.24	Growing of pome fruits and stone fruits		0124			
4	01.25	Growing of other tree and bush fruits and nuts		0125			
4	01.26	Growing of oleaginous fruits		0126			
4	01.27	Growing of beverage crops		0127			
4	01.28	Growing of spices, aromatic, drug and pharmaceutical crops		0128			
4	01.29	Growing of other perennial crops		0129			
3	01.3	Plant propagation		013			
4	01.30	Plant propagation		0130			
3	01.4	Animal production		014			
4	01.41	Raising of dairy cattle		0141			
4	01.42	Raising of other cattle and buffaloes		0141			
4	01.43	Raising of horses and other equines		0142			
4	01.44	Raising of camels and camelids		0143			
4	01.45	Raising of sheep and goats		0144			
4	01.46	Raising of swine/pigs		0145			
4	01.47	Raising of poultry		0146			
4	01.49	Raising of other animals		0149			
3	01.5	Mixed farming		015			
4	01.50	Mixed farming		0150			
3	01.6	Support activities to agriculture and post-harvest crop activities		016			

4	01.61	Support activities for crop production		0161			
4	01.62	Support activities for animal production		0162			
4	01.63	Post-harvest crop activities	Agricultural products (Drying of...) Problem statement: Drying is mentioned both in explanatory notes for agriculture and food manufacturing activities. Solution: UN TSG decision for ISIC Rev.4, applicable also for NACE Rev. 2: â€¢ NACE Rev. 2 class 01.63 (Post-harvest crop activities) includes drying activities where no manufacturing-type equipment is used, for example sun-drying of fruit and vegetables, air-drying of forage plants etc. â€¢ Division 10 (Manufacture of food products) includes industrial drying activities (dehydration by artificial means), according to the product class: NACE Rev. 2 class 10.31 (Processing and preserving of potatoes) includes industrial dehydrating of potatoes, 10.39 (Other processing and preserving of fruit and vegetables)	0163			

			includes industrial dehydrating of other fruit and vegetables etc. Decision date: 01.07.2007				
4	01.64	Seed processing for propagation		0164			
3	01.7	Hunting, trapping and related service activities		017			
4	01.70	Hunting, trapping and related service activities		0170			
2	02	Forestry and logging		02			
3	02.1	Silviculture and other forestry activities		021			
4	02.10	Silviculture and other forestry activities		0210			
3	02.2	Logging		022			
4	02.20	Logging		0220			
3	02.3	Gathering of wild growing non-wood products		023			
4	02.30	Gathering of wild growing non-wood products		0230			
3	02.4	Support services to forestry		024			
4	02.40	Support services to forestry		0240			
2	03	Fishing and aquaculture		03			
3	03.1	Fishing		031			
4	03.11	Marine fishing		0311			
4	03.12	Freshwater fishing		0312			
3	03.2	Aquaculture		032			
4	03.21	Marine aquaculture		0321			
4	03.22	Freshwater aquaculture		0322			
1	B	MINING AND QUARRYING		B			

2	05	Mining of coal and lignite		05				
3	05.1	Mining of hard coal		051				
4	05.10	Mining of hard coal		0510				
3	05.2	Mining of lignite		052				
4	05.20	Mining of lignite		0520				
2	06	Extraction of crude petroleum and natural gas		06				
3	06.1	Extraction of crude petroleum		061				
4	06.10	Extraction of crude petroleum		0610				
3	06.2	Extraction of natural gas		062				
4	06.20	Extraction of natural gas		0620				
2	07	Mining of metal ores		07				
3	07.1	Mining of iron ores		071				
4	07.10	Mining of iron ores		0710				
3	07.2	Mining of non-ferrous metal ores		072				
4	07.21	Mining of uranium and thorium ores		0721				
4	07.29	Mining of other non-ferrous metal ores		0729				
2	08	Other mining and quarrying		08				
3	08.1	Quarrying of stone, sand and clay		081				
4	08.11	Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate		0810				
4	08.12	Operation of gravel and sand pits; mining of clays and kaolin		0810				
3	08.9	Mining and quarrying n.e.c.		089				
4	08.91	Mining of chemical and fertiliser minerals		0891				

4	08.92	Extraction of peat		0892			
4	08.93	Extraction of salt		0893			
4	08.99	Other mining and quarrying n.e.c.		0899			
2	09	Mining support service activities		09			
3	09.1	Support activities for petroleum and natural gas extraction		091			
4	09.10	Support activities for petroleum and natural gas extraction		0910			
3	09.9	Support activities for other mining and quarrying		099			
4	09.90	Support activities for other mining and quarrying		0990			
1	C	MANUFACTURING		C			
2	10	Manufacture of food products		10			
3	10.1	Processing and preserving of meat and production of meat products		101			
4	10.11	Processing and preserving of meat		1010			
4	10.12	Processing and preserving of poultry meat		1010			
4	10.13	Production of meat and poultry meat products		1010			
3	10.2	Processing and preserving of fish, crustaceans and molluscs		102			
4	10.20	Processing and preserving of fish, crustaceans and molluscs		1020			
3	10.3	Processing and preserving of fruit and vegetables		103			
4	10.31	Processing and preserving of potatoes		1030			

4	10.32	Manufacture of fruit and vegetable juice		1030			
4	10.39	Other processing and preserving of fruit and vegetables	<p>Agricultural products (Drying of...)</p> <p>Problem statement: Drying is mentioned both in explanatory notes for agriculture and food manufacturing activities.</p> <p>Solution: UN TSG decision for ISIC Rev.4, applicable also for NACE Rev. 2:</p> <p>– NACE Rev. 2 class 01.63 (Post-harvest crop activities) includes drying activities where no manufacturing-type equipment is used, for example sun-drying of fruit and vegetables, air-drying of forage plants etc.</p> <p>– Division 10 (Manufacture of food products) includes industrial drying activities (dehydration by artificial means), according to the product class: NACE Rev. 2 class 10.31 (Processing and preserving of potatoes) includes industrial dehydrating of potatoes, 10.39 (Other processing and preserving of fruit and vegetables) includes industrial dehydrating of other fruit and</p>	1030			

			vegetables etc. Decision date: 01.07.2007				
3	10.4	Manufacture of vegetable and animal oils and fats		104			
4	10.41	Manufacture of oils and fats	<p>Fats from marine mammals</p> <p>Problem statement: NACE Rev. 2 class 10.20 excludes:</p> <ul style="list-style-type: none"> - production of oil and fats from marine material, see 10.41 but 10.11 includes - rendering of lard and other edible fats of animal origin <p>NACE Rev. 2 class 10.20 excludes:</p> <ul style="list-style-type: none"> - production of oil and fats from marine material, see 10.41 but 10.11 includes - rendering of lard and other edible fats of animal origin <p>Not excluded are fats of animals from marine. 10.41 includes only:</p> <ul style="list-style-type: none"> - extraction of fish and marine mammal oil <p>Where can we classify fats from marine material?</p> <p>Solution: If the fats and oils come from fish or marine mammals, whether edible or not, the activity is also in NACE Rev.</p>	1040			

			2 class 10.41 because there is a CPA 2008 subcategory 10.41.12 "fats and oils and their fractions, of fish and marine mammals". Decision date: 01.07.2007				
4	10.42	Manufacture of margarine and similar edible fats		1040			
3	10.5	Manufacture of dairy products		105			
4	10.51	Operation of dairies and cheese making		1050			
4	10.52	Manufacture of ice cream		1050			
3	10.6	Manufacture of grain mill products, starches and starch products		106			
4	10.61	Manufacture of grain mill products		1061			
4	10.62	Manufacture of starches and starch products		1062			
3	10.7	Manufacture of bakery and farinaceous products		107			
4	10.71	Manufacture of bread; manufacture of fresh pastry goods and cakes	Baking on premises Problem statement: [From Australia and New Zealand] How do we distinguish between ISIC Rev.4 classes 1071 and 4431 when units bake on premises? Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006. Manufacturing of	1071			

			bakery products, i.e. baking on premises, is classified to ISIC Rev.4 class 1071 (NACE Rev. 2 class 10.71 or 10.72). Decision date: 15.11.2006				
4	10.72	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes	Baking on premises Problem statement: [From Australia and New Zealand] How do we distinguish between ISIC Rev.4 classes 1071 and 4431 when units bake on premises? Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006. Manufacturing of bakery products, i.e. baking on premises, is classified to ISIC Rev.4 class 1071 (NACE Rev. 2 class 10.71 or 10.72). Decision date: 15.11.2006	1071			
4	10.73	Manufacture of macaroni, noodles, couscous and similar farinaceous products		1074			
3	10.8	Manufacture of other food products		107			
4	10.81	Manufacture of sugar		1072			
4	10.82	Manufacture of cocoa, chocolate and sugar confectionery		1073			
4	10.83	Processing of tea and coffee		1079			

4	10.84	Manufacture of condiments and seasonings		1079			
4	10.85	Manufacture of prepared meals and dishes		1075			
4	10.86	Manufacture of homogenised food preparations and dietetic food		1079			
4	10.89	Manufacture of other food products n.e.c.		1079			
3	10.9	Manufacture of prepared animal feeds	<p>Agricultural products (Drying of...)</p> <p>Problem statement: Drying is mentioned both in explanatory notes for agriculture and food manufacturing activities.</p> <p>Solution: UN TSG decision for ISIC Rev.4, applicable also for NACE Rev. 2:</p> <p>– NACE Rev. 2 class 01.63 (Post-harvest crop activities) includes drying activities where no manufacturing-type equipment is used, for example sun-drying of fruit and vegetables, air-drying of forage plants etc.</p> <p>– Division 10 (Manufacture of food products) includes industrial drying activities (dehydration by artificial means), according to the product class: NACE Rev. 2 class 10.31 (Processing</p>	108			

			and preserving of potatoes) includes industrial dehydrating of potatoes, 10.39 (Other processing and preserving of fruit and vegetables) includes industrial dehydrating of other fruit and vegetables etc. Decision date: 01.07.2007				
4	10.91	Manufacture of prepared feeds for farm animals		1080			
4	10.92	Manufacture of prepared pet foods		1080			
2	11	Manufacture of beverages		11			
3	11.0	Manufacture of beverages		110			
4	11.01	Distilling, rectifying and blending of spirits		1101			
4	11.02	Manufacture of wine from grape		1102			
4	11.03	Manufacture of cider and other fruit wines		1102			
4	11.04	Manufacture of other non-distilled fermented beverages		1102			
4	11.05	Manufacture of beer		1103			
4	11.06	Manufacture of malt		1103			
4	11.07	Manufacture of soft drinks; production of mineral waters and other bottled waters		1104			
2	12	Manufacture of tobacco products		12			
3	12.0	Manufacture of tobacco products		120			
4	12.00	Manufacture of tobacco products		1200			

2	13	Manufacture of textiles		13			
3	13.1	Preparation and spinning of textile fibres		131			
4	13.10	Preparation and spinning of textile fibres		1311			
3	13.2	Weaving of textiles		131			
4	13.20	Weaving of textiles		1312			
3	13.3	Finishing of textiles		131			
4	13.30	Finishing of textiles		1313			
3	13.9	Manufacture of other textiles		139			
4	13.91	Manufacture of knitted and crocheted fabrics		1391			
4	13.92	Manufacture of made-up textile articles, except apparel		1392			
4	13.93	Manufacture of carpets and rugs		1393			
4	13.94	Manufacture of cordage, rope, twine and netting		1394			
4	13.95	Manufacture of non-wovens and articles made from non-wovens, except apparel		1399			
4	13.96	Manufacture of other technical and industrial textiles		1399			
4	13.99	Manufacture of other textiles n.e.c.		1399			
2	14	Manufacture of wearing apparel		14			
3	14.1	Manufacture of wearing apparel, except fur apparel		141			
4	14.11	Manufacture of leather clothes		1410			
4	14.12	Manufacture of workwear		1410			
4	14.13	Manufacture of other outerwear	Textile fabrics (Cutting up of...)	1410			

			<p>Problem statement: Where do we classify the (usually outsourced) cutting up of textile fabrics?</p> <p>Units receive from the principal on a subcontracting basis textile fabrics for cutting up, by using automats, such as laser equipment. The aim is to optimise the various parts to be cut and to minimise the scraps. All they do is to cut up the fabrics supplied by the principal and to return the cut up parts to the principal.</p> <p>Historically this activity is carried out by the manufacturer of the apparel and this outsourced part of the manufacturing process is a part of the manufacture of wearing apparel in division 14. Within division 14 and group 14.1 it could be any of the classes 14.12 to 14.19, depending on the type of wearing apparel ultimately to be produced from those cut up fabrics, but the subcontractor normally does not have information on the final use of the textile parts.</p>			
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			Solution: As the majority of the clothing covered in classes 14.12 to 14.19 would be in class 14.13 (manufacture of other outerwear) the outsourced cutting up of textile fabrics should subsequently also be classified to class 14.13. The inclusions to class 14.13 also mention "manufacture of parts of the products listed". Decision date: 03.12.2008				
4	14.14	Manufacture of underwear		1410			
4	14.19	Manufacture of other wearing apparel and accessories		1410			
3	14.2	Manufacture of articles of fur		142			
4	14.20	Manufacture of articles of fur		1420			
3	14.3	Manufacture of knitted and crocheted apparel		143			
4	14.31	Manufacture of knitted and crocheted hosiery		1430			
4	14.39	Manufacture of other knitted and crocheted apparel		1430			
2	15	Manufacture of leather and related products		15			
3	15.1	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur		151			

4	15.11	Tanning and dressing of leather; dressing and dyeing of fur		1511			
4	15.12	Manufacture of luggage, handbags and the like, saddlery and harness		1512			
3	15.2	Manufacture of footwear		152			
4	15.20	Manufacture of footwear	Boots/shoes (of rubber) Problem statement: Where are "rubber boots/shoes" classified? Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006. "Rubber boots/shoes" are classified to NACE Rev. 2 class 15.20. Decision date: 15.11.2006	1520			
2	16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials		16			
3	16.1	Sawmilling and planing of wood		161			
4	16.10	Sawmilling and planing of wood		1610			
3	16.2	Manufacture of products of wood, cork, straw and plaiting materials		162			
4	16.21	Manufacture of veneer sheets and wood-based panels		1621			
4	16.22	Manufacture of assembled parquet floors		1622			

4	16.23	Manufacture of other builders' carpentry and joinery		1622				
4	16.24	Manufacture of wooden containers		1623				
4	16.29	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials		1629				
2	17	Manufacture of paper and paper products		17				
3	17.1	Manufacture of pulp, paper and paperboard		170				
4	17.11	Manufacture of pulp		1701				
4	17.12	Manufacture of paper and paperboard		1701				
3	17.2	Manufacture of articles of paper and paperboard		170				
4	17.21	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard		1702				
4	17.22	Manufacture of household and sanitary goods and of toilet requisites		1709				
4	17.23	Manufacture of paper stationery		1709				
4	17.24	Manufacture of wallpaper		1709				
4	17.29	Manufacture of other articles of paper and paperboard		1709				
2	18	Printing and reproduction of recorded media		18				
3	18.1	Printing and service activities related to printing		181				
4	18.11	Printing of newspapers		1811				
4	18.12	Other printing		1811				

4	18.13	Pre-press and pre-media services		1812			
4	18.14	Binding and related services		1812			
3	18.2	Reproduction of recorded media		182			
4	18.20	Reproduction of recorded media		1820			
2	19	Manufacture of coke and refined petroleum products		19			
3	19.1	Manufacture of coke oven products		191			
4	19.10	Manufacture of coke oven products		1910			
3	19.2	Manufacture of refined petroleum products		192			
4	19.20	Manufacture of refined petroleum products		1920			
2	20	Manufacture of chemicals and chemical products		20			
3	20.1	Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms		201			
4	20.11	Manufacture of industrial gases		2011			
4	20.12	Manufacture of dyes and pigments		2011			
4	20.13	Manufacture of other inorganic basic chemicals		2011			
4	20.14	Manufacture of other organic basic chemicals		2011			
4	20.15	Manufacture of fertilisers and nitrogen compounds		2012			
4	20.16	Manufacture of plastics in primary forms		2013			
4	20.17	Manufacture of synthetic rubber in primary forms		2013			

3	20.2	Manufacture of pesticides and other agrochemical products		202			
4	20.20	Manufacture of pesticides and other agrochemical products		2021			
3	20.3	Manufacture of paints, varnishes and similar coatings, printing ink and mastics		202			
4	20.30	Manufacture of paints, varnishes and similar coatings, printing ink and mastics		2022			
3	20.4	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations		202			
4	20.41	Manufacture of soap and detergents, cleaning and polishing preparations		2023			
4	20.42	Manufacture of perfumes and toilet preparations		2023			
3	20.5	Manufacture of other chemical products		202			
4	20.51	Manufacture of explosives		2029			
4	20.52	Manufacture of glues		2029			
4	20.53	Manufacture of essential oils	Waters (Aromatic, distilled) Problem statement: Where are "aromatic distilled waters" classified? Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006. Following the	2029			

			exclusion in 20.13 "aromatic distilled waters" are classified to NACE Rev. 2 class 20.53. Decision date: 15.11.2006				
4	20.59	Manufacture of other chemical products n.e.c.	Oils and fats (Treatment of by chemical processes of...) Problem statement: Where is "treatment of oils and fats by chemical processes" classified? Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006. Following the exclusion in NACE Rev. 2 class 10.41 "treatment of oils and fats by chemical processes" is classified to NACE Rev. 2 class 20.59. Decision date: 15.11.2006	2029			
3	20.6	Manufacture of man-made fibres		203			
4	20.60	Manufacture of man-made fibres		2030			
2	21	Manufacture of basic pharmaceutical products and pharmaceutical preparations		21			
3	21.1	Manufacture of basic pharmaceutical products		210			
4	21.10	Manufacture of basic pharmaceutical products		2100			

3	21.2	Manufacture of pharmaceutical preparations		210			
4	21.20	Manufacture of pharmaceutical preparations		2100			
2	22	Manufacture of rubber and plastic products		22			
3	22.1	Manufacture of rubber products		221			
4	22.11	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres		2211			
4	22.19	Manufacture of other rubber products		2219			
3	22.2	Manufacture of plastic products		222			
4	22.21	Manufacture of plastic plates, sheets, tubes and profiles		2220			
4	22.22	Manufacture of plastic packing goods		2220			
4	22.23	Manufacture of builders' ware of plastic		2220			
4	22.29	Manufacture of other plastic products		2220			
2	23	Manufacture of other non-metallic mineral products		23			
3	23.1	Manufacture of glass and glass products		231			
4	23.11	Manufacture of flat glass		2310			
4	23.12	Shaping and processing of flat glass		2310			
4	23.13	Manufacture of hollow glass		2310			
4	23.14	Manufacture of glass fibres		2310			
4	23.19	Manufacture and processing of other glass, including technical glassware		2310			

3	23.2	Manufacture of refractory products		239				
4	23.20	Manufacture of refractory products		2391				
3	23.3	Manufacture of clay building materials		239				
4	23.31	Manufacture of ceramic tiles and flags		2392				
4	23.32	Manufacture of bricks, tiles and construction products, in baked clay		2392				
3	23.4	Manufacture of other porcelain and ceramic products		239				
4	23.41	Manufacture of ceramic household and ornamental articles		2393				
4	23.42	Manufacture of ceramic sanitary fixtures		2393				
4	23.43	Manufacture of ceramic insulators and insulating fittings		2393				
4	23.44	Manufacture of other technical ceramic products		2393				
4	23.49	Manufacture of other ceramic products		2393				
3	23.5	Manufacture of cement, lime and plaster		239				
4	23.51	Manufacture of cement		2394				
4	23.52	Manufacture of lime and plaster		2394				
3	23.6	Manufacture of articles of concrete, cement and plaster		239				
4	23.61	Manufacture of concrete products for construction purposes		2395				
4	23.62	Manufacture of plaster products for construction purposes		2395				

4	23.63	Manufacture of ready-mixed concrete		2395			
4	23.64	Manufacture of mortars		2395			
4	23.65	Manufacture of fibre cement		2395			
4	23.69	Manufacture of other articles of concrete, plaster and cement		2395			
3	23.7	Cutting, shaping and finishing of stone		239			
4	23.70	Cutting, shaping and finishing of stone		2396			
3	23.9	Manufacture of abrasive products and non-metallic mineral products n.e.c.		239			
4	23.91	Production of abrasive products		2399			
4	23.99	Manufacture of other non-metallic mineral products n.e.c.	Clay (Drying and grinding of...) Problem statement: Where is this drying and grinding of wet natural clay in order to get clay powder, fit for the production of ceramics classified? Input material for the process is clay as extracted. It is too wet and too coarse-grained and does insofar not meet the needs for the production of ceramics. In a first step the raw clay will be dried in a dryer from 18% moisture content to about 8% moisture content. The temperature starts with 800°C and ends	2399			

		<p>with 200°C. The high temperature produces steam which causes also a first kind of grinding (the steam breaks the material).</p> <p>In a second step (a combined grinding and drying process) the material will be further dried to 1% moisture content and crushed to a particle size which is necessary for a use in the ceramic industry.</p> <p>The output material is clay powder which is directly usable for the production of ceramics.</p> <p>Solution: Considering the aspect of manufacturing of more elaborated products (as opposed to the basic operations that are classified to NACE Rev. 2 division 08 (Other mining and quarrying)) the drying and grinding of clay is classified to NACE Rev. 2 class 23.99 (Manufacture of other non-metallic mineral products n.e.c.).</p> <p>Decision date: 28.04.2009</p>					
2	24	Manufacture of basic metals		24			

3	24.1	Manufacture of basic iron and steel and of ferro-alloys		241			
4	24.10	Manufacture of basic iron and steel and of ferro-alloys		2410			
3	24.2	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel		241			
4	24.20	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel		2410			
3	24.3	Manufacture of other products of first processing of steel		241			
4	24.31	Cold drawing of bars		2410			
4	24.32	Cold rolling of narrow strip		2410			
4	24.33	Cold forming or folding		2410			
4	24.34	Cold drawing of wire		2410			
3	24.4	Manufacture of basic precious and other non-ferrous metals		242			
4	24.41	Precious metals production		2420			
4	24.42	Aluminium production		2420			
4	24.43	Lead, zinc and tin production		2420			
4	24.44	Copper production		2420			
4	24.45	Other non-ferrous metal production		2420			
4	24.46	Processing of nuclear fuel		2420			
3	24.5	Casting of metals		243			
4	24.51	Casting of iron		2431			
4	24.52	Casting of steel		2431			
4	24.53	Casting of light metals		2432			
4	24.54	Casting of other non-ferrous metals		2432			

2	25	Manufacture of fabricated metal products, except machinery and equipment		25			
3	25.1	Manufacture of structural metal products		251			
4	25.11	Manufacture of metal structures and parts of structures		2511			
4	25.12	Manufacture of doors and windows of metal		2511			
3	25.2	Manufacture of tanks, reservoirs and containers of metal		251			
4	25.21	Manufacture of central heating radiators and boilers		2512			
4	25.29	Manufacture of other tanks, reservoirs and containers of metal		2512			
3	25.3	Manufacture of steam generators, except central heating hot water boilers		251			
4	25.30	Manufacture of steam generators, except central heating hot water boilers		2513			
3	25.4	Manufacture of weapons and ammunition		252			
4	25.40	Manufacture of weapons and ammunition		2520			
3	25.5	Forging, pressing, stamping and roll-forming of metal; powder metallurgy		259			
4	25.50	Forging, pressing, stamping and roll-forming of metal; powder metallurgy		2591			
3	25.6	Treatment and coating of metals; machining		259			

4	25.61	Treatment and coating of metals		2592				
4	25.62	Machining		2592				
3	25.7	Manufacture of cutlery, tools and general hardware		259				
4	25.71	Manufacture of cutlery		2593				
4	25.72	Manufacture of locks and hinges		2593				
4	25.73	Manufacture of tools		2593				
3	25.9	Manufacture of other fabricated metal products		259				
4	25.91	Manufacture of steel drums and similar containers		2599				
4	25.92	Manufacture of light metal packaging		2599				
4	25.93	Manufacture of wire products, chain and springs		2599				
4	25.94	Manufacture of fasteners and screw machine products		2599				
4	25.99	Manufacture of other fabricated metal products n.e.c.		2599				
2	26	Manufacture of computer, electronic and optical products	Potentiometers (Manufacture of...) Problem statement: Potentiometers are electric or electronic components, used for instance in radio receivers, controls. Are potentiometers classified to NACE Rev. 2 class 27.90 (manufacture of other electrical equipment or to NACE Rev. 2 class 26.11 (manufacture of electronic	26				

			components)? Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006. Electrical potentiometers are in 27 and electronic potentiometers are in 26. Decision date: 15.11.2006				
3	26.1	Manufacture of electronic components and boards		261			
4	26.11	Manufacture of electronic components	Solar energy equipment (Manufacture of...) Problem statement: To establish the vocabulary and classification for manufacturing solar energy equipment: solar cells, solar modules, solar panels. Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006. A) Manufacturing of solar cells (type of semiconductors), used for direct transforming of solar power into electricity, are to be classified in NACE Rev. 2 class 26.11 Manufacture of electronic components; B) Manufacture of	2610			

			solar modules, being a set of solar cells, would be classified also in NACE Rev. 2 class 26.11; C) Manufacture of solar collectors, used for direct heating of water via a water exchanger, are to be classified in NACE Rev. 2 class 28.21 Manufacture of ovens, furnaces and furnace burners. Decision date: 15.11.2006				
4	26.12	Manufacture of loaded electronic boards		2610			
3	26.2	Manufacture of computers and peripheral equipment		262			
4	26.20	Manufacture of computers and peripheral equipment		2620			
3	26.3	Manufacture of communication equipment		263			
4	26.30	Manufacture of communication equipment		2630			
3	26.4	Manufacture of consumer electronics		264			
4	26.40	Manufacture of consumer electronics		2640			
3	26.5	Manufacture of instruments and appliances for measuring, testing and navigation; watches and clocks		265			
4	26.51	Manufacture of instruments and appliances for		2651			

		measuring, testing and navigation					
4	26.52	Manufacture of watches and clocks		2652			
3	26.6	Manufacture of irradiation, electromedical and electrotherapeutic equipment		266			
4	26.60	Manufacture of irradiation, electromedical and electrotherapeutic equipment		2660			
3	26.7	Manufacture of optical instruments and photographic equipment		267			
4	26.70	Manufacture of optical instruments and photographic equipment		2670			
4	26.80	Manufacture of magnetic and optical media		2680			
2	27	Manufacture of electrical equipment	Potentiometers (Manufacture of...) Problem statement: Potentiometers are electric or electronic components, used for instance in radio receivers, controls. Are potentiometers classified to NACE Rev. 2 class 27.90 (manufacture of other electrical equipment or to NACE Rev. 2 class 26.11 (manufacture of electronic components)? Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006.	27			

			Electrical potentiometers are in NACE Rev. 2 division 27 and electronic potentiometers are in NACE Rev. 2 division 26. Decision date: 15.11.2006				
3	27.1	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus		271			
4	27.11	Manufacture of electric motors, generators and transformers		2710			
4	27.12	Manufacture of electricity distribution and control apparatus		2710			
3	27.2	Manufacture of batteries and accumulators		272			
4	27.20	Manufacture of batteries and accumulators		2720			
3	27.3	Manufacture of wiring and wiring devices		273			
4	27.31	Manufacture of fibre optic cables		2731			
4	27.32	Manufacture of other electronic and electric wires and cables		2732			
4	27.33	Manufacture of wiring devices		2733			
3	27.4	Manufacture of electric lighting equipment		274			
4	27.40	Manufacture of electric lighting equipment		2740			
3	27.5	Manufacture of domestic appliances		275			

4	27.51	Manufacture of electric domestic appliances		2750			
4	27.52	Manufacture of non-electric domestic appliances		2750			
3	27.9	Manufacture of other electrical equipment		279			
4	27.90	Manufacture of other electrical equipment		2790			
2	28	Manufacture of machinery and equipment n.e.c.		28			
3	28.1	Manufacture of general-purpose machinery		281			
4	28.11	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines		2811			
4	28.12	Manufacture of fluid power equipment		2812			
4	28.13	Manufacture of other pumps and compressors		2813			
4	28.14	Manufacture of other taps and valves		2813			
4	28.15	Manufacture of bearings, gears, gearing and driving elements		2814			
3	28.2	Manufacture of other general-purpose machinery		281			
4	28.21	Manufacture of ovens, furnaces and furnace burners	Solar energy equipment (Manufacture of...) Problem statement: To establish the vocabulary and classification for manufacturing solar energy equipment: solar cells, solar modules, solar panels.	2815			

			Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006. A) Manufacturing of solar cells (type of semiconductors), used for direct transforming of solar power into electricity, are to be classified in NACE Rev. 2 class 26.11 Manufacture of electronic components; B) Manufacture of solar modules, being a set of solar cells, would be classified also in NACE Rev. 2 class 26.11; C) Manufacture of solar collectors, used for direct heating of water via a water exchanger, are to be classified in NACE Rev. 2 class 28.21 Manufacture of ovens, furnaces and furnace burners. Decision date: 15.11.2006				
4	28.22	Manufacture of lifting and handling equipment		2816			
4	28.23	Manufacture of office machinery and equipment (except computers and peripheral equipment)		2817			
4	28.24	Manufacture of power-driven hand tools		2818			
4	28.25	Manufacture of non- domestic cooling and		2819			

		ventilation equipment					
4	28.29	Manufacture of other general-purpose machinery n.e.c.		2819			
3	28.3	Manufacture of agricultural and forestry machinery		282			
4	28.30	Manufacture of agricultural and forestry machinery		2821			
3	28.4	Manufacture of metal forming machinery and machine tools		282			
4	28.41	Manufacture of metal forming machinery		2822			
4	28.49	Manufacture of other machine tools		2822			
3	28.9	Manufacture of other special-purpose machinery		282			
4	28.91	Manufacture of machinery for metallurgy		2823			
4	28.92	Manufacture of machinery for mining, quarrying and construction		2824			
4	28.93	Manufacture of machinery for food, beverage and tobacco processing		2825			
4	28.94	Manufacture of machinery for textile, apparel and leather production		2826			
4	28.95	Manufacture of machinery for paper and paperboard production		2829			
4	28.96	Manufacture of plastics and rubber machinery		2829			
4	28.99	Manufacture of other special-purpose machinery n.e.c.		2829			
2	29	Manufacture of motor vehicles, trailers and semi-trailers		29			
3	29.1	Manufacture of motor vehicles		291			

4	29.10	Manufacture of motor vehicles		2910			
3	29.2	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers		292			
4	29.20	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers		2920			
3	29.3	Manufacture of parts and accessories for motor vehicles		293			
4	29.31	Manufacture of electrical and electronic equipment for motor vehicles		2930			
4	29.32	Manufacture of other parts and accessories for motor vehicles		2930			
2	30	Manufacture of other transport equipment		30			
3	30.1	Building of ships and boats		301			
4	30.11	Building of ships and floating structures		3011			
4	30.12	Building of pleasure and sporting boats		3012			
3	30.2	Manufacture of railway locomotives and rolling stock		302			
4	30.20	Manufacture of railway locomotives and rolling stock		3020			
3	30.3	Manufacture of air and spacecraft and related machinery		303			
4	30.30	Manufacture of air and spacecraft and related machinery		3030			
3	30.4	Manufacture of military fighting vehicles		304			
4	30.40	Manufacture of military fighting vehicles		3040			

3	30.9	Manufacture of transport equipment n.e.c.		309				
4	30.91	Manufacture of motorcycles		3091				
4	30.92	Manufacture of bicycles and invalid carriages		3092				
4	30.99	Manufacture of other transport equipment n.e.c.		3099				
2	31	Manufacture of furniture		31				
3	31.0	Manufacture of furniture		310				
4	31.01	Manufacture of office and shop furniture		3100				
4	31.02	Manufacture of kitchen furniture		3100				
4	31.03	Manufacture of mattresses		3100				
4	31.09	Manufacture of other furniture		3100				
2	32	Other manufacturing		32				
3	32.1	Manufacture of jewellery, bijouterie and related articles		321				
4	32.11	Striking of coins		3211				
4	32.12	Manufacture of jewellery and related articles		3211				
4	32.13	Manufacture of imitation jewellery and related articles		3212				
3	32.2	Manufacture of musical instruments		322				
4	32.20	Manufacture of musical instruments		3220				
3	32.3	Manufacture of sports goods		323				
4	32.30	Manufacture of sports goods		3230				
3	32.4	Manufacture of games and toys		324				
4	32.40	Manufacture of games and toys		3240				

3	32.5	Manufacture of medical and dental instruments and supplies		325			
4	32.50	Manufacture of medical and dental instruments and supplies		3250			
3	32.9	Manufacturing n.e.c.		329			
4	32.91	Manufacture of brooms and brushes		3290			
4	32.99	Other manufacturing n.e.c.		3290			
2	33	Repair and installation of machinery and equipment		33			
3	33.1	Repair of fabricated metal products, machinery and equipment		331			
4	33.11	Repair of fabricated metal products	Shopping carts (Repair and maintenance of...) Problem statement: Shopping carts are manufactured in division 30 and subsequently the repair and maintenance should be in 33.17 (and not in 33.11). Solution: ISIC 3311 (NACE 33.11): Delete inclusion "- repair and maintenance of shopping carts". They are produced in ISIC 3099 (NACE 30.99) and their repair should be in ISIC Rev. 4 class 3315 (NACE 33.17). Delete the exclusion in ISIC 3315 (NACE	3311			

			33.17). Decision date: 12.08.2008				
4	33.12	Repair of machinery		3312			
4	33.13	Repair of electronic and optical equipment		3313			
4	33.14	Repair of electrical equipment		3314			
4	33.15	Repair and maintenance of ships and boats		3315			
4	33.16	Repair and maintenance of aircraft and spacecraft		3315			
4	33.17	Repair and maintenance of other transport equipment	Shopping carts (Repair and maintenance of...) Problem statement: Shopping carts are manufactured in division 30 and subsequently the repair and maintenance should be in 33.17 (and not in 33.11). Solution: ISIC 3311 (NACE 33.11): Delete inclusion "- repair and maintenance of shopping carts". They are produced in ISIC 3099 (NACE 30.99) and their repair should be in ISIC Rev. 4 class 3315 (NACE 33.17). Delete the exclusion in ISIC 3315 (NACE 33.17). Decision date: 12.08.2008	3315			

4	33.19	Repair of other equipment		3319				
3	33.2	Installation of industrial machinery and equipment		332				
4	33.20	Installation of industrial machinery and equipment		3320				
1	D	ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY		D				
2	35	Electricity, gas, steam and air conditioning supply		35				
3	35.1	Electric power generation, transmission and distribution		351				
4	35.11	Production of electricity		3510				
4	35.12	Transmission of electricity		3510				
4	35.13	Distribution of electricity		3510				
4	35.14	Trade of electricity		3510				
3	35.2	Manufacture of gas; distribution of gaseous fuels through mains		352				
4	35.21	Manufacture of gas		3520				
4	35.22	Distribution of gaseous fuels through mains		3520				
4	35.23	Trade of gas through mains		3520				
3	35.3	Steam and air conditioning supply		353				
4	35.30	Steam and air conditioning supply		3530				
1	E	WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES		E				
2	36	Water collection, treatment and supply		36				

3	36.0	Water collection, treatment and supply		360				
4	36.00	Water collection, treatment and supply		3600				
2	37	Sewerage		37				
3	37.0	Sewerage		370				
4	37.00	Sewerage		3700				
2	38	Waste collection, treatment and disposal activities; materials recovery		38				
3	38.1	Waste collection		381				
4	38.11	Collection of non-hazardous waste		3811				
4	38.12	Collection of hazardous waste		3812				
3	38.2	Waste treatment and disposal		382				
4	38.21	Treatment and disposal of non-hazardous waste		3821				
4	38.22	Treatment and disposal of hazardous waste		3822				
3	38.3	Materials recovery		383				
4	38.31	Dismantling of wrecks		3830				
4	38.32	Recovery of sorted materials		3830				
2	39	Remediation activities and other waste management services		39				
3	39.0	Remediation activities and other waste management services		390				
4	39.00	Remediation activities and other waste management services		3900				
1	F	CONSTRUCTION	Special Purpose Entity (SPE) Problem statement: Where is the following activity carried	F				

			<p>out by a unit classified?</p> <ul style="list-style-type: none"> - A unit describing itself as a joint venture - The unit does not have any assets or employees - The unit is simply a mechanism for two architectural businesses to record and share fees from a specific client and declare them for taxation purposes <p>Solution: The Working Group specially noted that the joint venture does not have any assets or employees but is simply a mechanism established for taxation purposes, and for that reason it cannot fall under the scope of NACE Rev. 2 classes 64.20 (activities of holding companies) or 64.30 (trusts, funds and similar financial entities). The activity of the Special Purpose Entity should therefore be classified with the same activity as the partner companies.</p> <p>Decision date: 18.04.2008</p>			
2	41	Construction of buildings		41		
3	41.1	Development of building projects		410		

4	41.10	Development of building projects		4100			
3	41.2	Construction of residential and non-residential buildings		410			
4	41.20	Construction of residential and non-residential buildings		4100			
2	42	Civil engineering		42			
3	42.1	Construction of roads and railways		421			
4	42.11	Construction of roads and motorways		4210			
4	42.12	Construction of railways and underground railways		4210			
4	42.13	Construction of bridges and tunnels		4210			
3	42.2	Construction of utility projects		422			
4	42.21	Construction of utility projects for fluids		4220			
4	42.22	Construction of utility projects for electricity and telecommunications		4220			
3	42.9	Construction of other civil engineering projects		429			
4	42.91	Construction of water projects		4290			
4	42.99	Construction of other civil engineering projects n.e.c.		4290			
2	43	Specialised construction activities		43			
3	43.1	Demolition and site preparation		431			
4	43.11	Demolition		4311			
4	43.12	Site preparation		4312			
4	43.13	Test drilling and boring		4312			
3	43.2	Electrical, plumbing and other		432			

		construction installation activities					
4	43.21	Electrical installation		4321			
4	43.22	Plumbing, heat and air-conditioning installation		4322			
4	43.29	Other construction installation		4329			
3	43.3	Building completion and finishing		433			
4	43.31	Plastering		4330			
4	43.32	Joinery installation		4330			
4	43.33	Floor and wall covering		4330			
4	43.34	Painting and glazing		4330			
4	43.39	Other building completion and finishing		4330			
3	43.9	Other specialised construction activities		439			
4	43.91	Roofing activities		4390			
4	43.99	Other specialised construction activities n.e.c.		4390			
1	G	WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES		G			
2	45	Wholesale and retail trade and repair of motor vehicles and motorcycles		45			
3	45.1	Sale of motor vehicles		451			
4	45.11	Sale of cars and light motor vehicles		4510			
4	45.19	Sale of other motor vehicles		4510			
3	45.2	Maintenance and repair of motor vehicles		452			

4	45.20	Maintenance and repair of motor vehicles		4520			
3	45.3	Sale of motor vehicle parts and accessories		453			
4	45.31	Wholesale trade of motor vehicle parts and accessories		4530			
4	45.32	Retail trade of motor vehicle parts and accessories		4530			
3	45.4	Sale, maintenance and repair of motorcycles and related parts and accessories		454			
4	45.40	Sale, maintenance and repair of motorcycles and related parts and accessories		4540			
2	46	Wholesale trade, except of motor vehicles and motorcycles		46			
3	46.1	Wholesale on a fee or contract basis		461			
4	46.11	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods		4610			
4	46.12	Agents involved in the sale of fuels, ores, metals and industrial chemicals		4610			
4	46.13	Agents involved in the sale of timber and building materials		4610			
4	46.14	Agents involved in the sale of machinery, industrial equipment, ships and aircraft		4610			
4	46.15	Agents involved in the sale of furniture, household goods, hardware and ironmongery		4610			

4	46.16	Agents involved in the sale of textiles, clothing, fur, footwear and leather goods		4610				
4	46.17	Agents involved in the sale of food, beverages and tobacco		4610				
4	46.18	Agents specialised in the sale of other particular products		4610				
4	46.19	Agents involved in the sale of a variety of goods		4610				
3	46.2	Wholesale of agricultural raw materials and live animals		462				
4	46.21	Wholesale of grain, unmanufactured tobacco, seeds and animal feeds		4620				
4	46.22	Wholesale of flowers and plants		4620				
4	46.23	Wholesale of live animals		4620				
4	46.24	Wholesale of hides, skins and leather		4620				
3	46.3	Wholesale of food, beverages and tobacco		463				
4	46.31	Wholesale of fruit and vegetables		4630				
4	46.32	Wholesale of meat and meat products		4630				
4	46.33	Wholesale of dairy products, eggs and edible oils and fats		4630				
4	46.34	Wholesale of beverages		4630				
4	46.35	Wholesale of tobacco products		4630				
4	46.36	Wholesale of sugar and chocolate and sugar confectionery		4630				
4	46.37	Wholesale of coffee, tea, cocoa and spices		4630				
4	46.38	Wholesale of other food, including fish,		4630				

		crustaceans and molluscs					
4	46.39	Non-specialised wholesale of food, beverages and tobacco		4630			
3	46.4	Wholesale of household goods		464			
4	46.41	Wholesale of textiles	Cordage, rope, twine and cables of textile (Wholesale trade of...) Problem statement: Where in wholesale trade is the output of the code 13.94, namely cordage, rope, twine and cables of textile classified? Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006. NACE Rev. 2 class 46.41 ("Wholesale of textiles" includes wholesale trade of cordage, rope, twine and cables of textile Decision date: 15.11.2006	4641			
4	46.42	Wholesale of clothing and footwear		4641			
4	46.43	Wholesale of electrical household appliances		4649			
4	46.44	Wholesale of china and glassware and cleaning materials		4649			
4	46.45	Wholesale of perfume and cosmetics		4649			
4	46.46	Wholesale of pharmaceutical goods		4649			

4	46.47	Wholesale of furniture, carpets and lighting equipment		4649				
4	46.48	Wholesale of watches and jewellery		4649				
4	46.49	Wholesale of other household goods		4649				
3	46.5	Wholesale of information and communication equipment		465				
4	46.51	Wholesale of computers, computer peripheral equipment and software		4651				
4	46.52	Wholesale of electronic and telecommunications equipment and parts		4652				
3	46.6	Wholesale of other machinery, equipment and supplies		466				
4	46.61	Wholesale of agricultural machinery, equipment and supplies		4653				
4	46.62	Wholesale of machine tools		4659				
4	46.63	Wholesale of mining, construction and civil engineering machinery		4659				
4	46.64	Wholesale of machinery for the textile industry and of sewing and knitting machines		4659				
4	46.65	Wholesale of office furniture		4659				
4	46.66	Wholesale of other office machinery and equipment		4659				
4	46.69	Wholesale of other machinery and equipment		4659				

3	46.7	Other specialised wholesale		466			
4	46.71	Wholesale of solid, liquid and gaseous fuels and related products		4661			
4	46.72	Wholesale of metals and metal ores		4662			
4	46.73	Wholesale of wood, construction materials and sanitary equipment		4663			
4	46.74	Wholesale of hardware, plumbing and heating equipment and supplies		4663			
4	46.75	Wholesale of chemical products		4669			
4	46.76	Wholesale of other intermediate products		4669			
4	46.77	Wholesale of waste and scrap		4669			
3	46.9	Non-specialised wholesale trade		469			
4	46.90	Non-specialised wholesale trade		4690			
2	47	Retail trade, except of motor vehicles and motorcycles		47			
3	47.1	Retail sale in non-specialised stores		471			
4	47.11	Retail sale in non-specialised stores with food, beverages or tobacco predominating		4711			
4	47.19	Other retail sale in non-specialised stores		4719			
3	47.2	Retail sale of food, beverages and tobacco in specialised stores		472			
4	47.21	Retail sale of fruit and vegetables in specialised stores		4721			
4	47.22	Retail sale of meat and meat products in specialised stores		4721			

4	47.23	Retail sale of fish, crustaceans and molluscs in specialised stores		4721				
4	47.24	Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores		4721				
4	47.25	Retail sale of beverages in specialised stores		4722				
4	47.26	Retail sale of tobacco products in specialised stores		4723				
4	47.29	Other retail sale of food in specialised stores		4721				
3	47.3	Retail sale of automotive fuel in specialised stores		473				
4	47.30	Retail sale of automotive fuel in specialised stores		4730				
3	47.4	Retail sale of information and communication equipment in specialised stores		474				
4	47.41	Retail sale of computers, peripheral units and software in specialised stores		4741				
4	47.42	Retail sale of telecommunications equipment in specialised stores		4741				
4	47.43	Retail sale of audio and video equipment in specialised stores		4742				
3	47.5	Retail sale of other household equipment in specialised stores		475				
4	47.51	Retail sale of textiles in specialised stores		4751				
4	47.52	Retail sale of hardware, paints and		4752				

		glass in specialised stores					
4	47.53	Retail sale of carpets, rugs, wall and floor coverings in specialised stores		4753			
4	47.54	Retail sale of electrical household appliances in specialised stores		4759			
4	47.59	Retail sale of furniture, lighting equipment and other household articles in specialised stores		4759			
3	47.6	Retail sale of cultural and recreation goods in specialised stores		476			
4	47.61	Retail sale of books in specialised stores		4761			
4	47.62	Retail sale of newspapers and stationery in specialised stores		4761			
4	47.63	Retail sale of music and video recordings in specialised stores		4762			
4	47.64	Retail sale of sporting equipment in specialised stores		4763			
4	47.65	Retail sale of games and toys in specialised stores		4764			
3	47.7	Retail sale of other goods in specialised stores		477			
4	47.71	Retail sale of clothing in specialised stores		4771			
4	47.72	Retail sale of footwear and leather goods in specialised stores		4771			
4	47.73	Dispensing chemist in specialised stores		4772			

4	47.74	Retail sale of medical and orthopaedic goods in specialised stores		4772				
4	47.75	Retail sale of cosmetic and toilet articles in specialised stores		4772				
4	47.76	Retail sale of flowers, plants, seeds, fertilisers, pet animals and pet food in specialised stores		4773				
4	47.77	Retail sale of watches and jewellery in specialised stores		4773				
4	47.78	Other retail sale of new goods in specialised stores		4773				
4	47.79	Retail sale of second-hand goods in stores		4774				
3	47.8	Retail sale via stalls and markets		478				
4	47.81	Retail sale via stalls and markets of food, beverages and tobacco products		4781				
4	47.82	Retail sale via stalls and markets of textiles, clothing and footwear		4782				
4	47.89	Retail sale via stalls and markets of other goods		4789				
3	47.9	Retail trade not in stores, stalls or markets		479				
4	47.91	Retail sale via mail order houses or via Internet		4791				
4	47.99	Other retail sale not in stores, stalls or markets		4799				
1	H	TRANSPORTATION AND STORAGE		H				
2	49	Land transport and transport via pipelines		49				

3	49.1	Passenger rail transport, interurban		491			
4	49.10	Passenger rail transport, interurban		4911			
3	49.2	Freight rail transport		491			
4	49.20	Freight rail transport		4912			
3	49.3	Other passenger land transport		492			
4	49.31	Urban and suburban passenger land transport		4921			
4	49.32	Taxi operation		4922			
4	49.39	Other passenger land transport n.e.c.		4922			
3	49.4	Freight transport by road and removal services		492			
4	49.41	Freight transport by road		4923			
4	49.42	Removal services		4923			
3	49.5	Transport via pipeline		493			
4	49.50	Transport via pipeline		4930			
2	50	Water transport		50			
3	50.1	Sea and coastal passenger water transport		501			
4	50.10	Sea and coastal passenger water transport		5011			
3	50.2	Sea and coastal freight water transport		501			
4	50.20	Sea and coastal freight water transport		5012			
3	50.3	Inland passenger water transport		502			
4	50.30	Inland passenger water transport		5021			
3	50.4	Inland freight water transport		502			

4	50.40	Inland freight water transport		5022				
2	51	Air transport		51				
3	51.1	Passenger air transport		511				
4	51.10	Passenger air transport		5110				
3	51.2	Freight air transport and space transport		512				
4	51.21	Freight air transport		5120				
4	51.22	Space transport		5120				
2	52	Warehousing and support activities for transportation		52				
3	52.1	Warehousing and storage		521				
4	52.10	Warehousing and storage		5210				
3	52.2	Support activities for transportation		522				
4	52.21	Service activities incidental to land transportation		5221				
4	52.22	Service activities incidental to water transportation		5222				
4	52.23	Service activities incidental to air transportation		5223				
4	52.24	Cargo handling		5224				
4	52.29	Other transportation support activities		5229				
2	53	Postal and courier activities		53				
3	53.1	Postal activities under universal service obligation		531				
4	53.10	Postal activities under universal service obligation		5310				
3	53.2	Other postal and courier activities		532				
4	53.20	Other postal and courier activities		5320				
1	I	ACCOMMODATION AND FOOD SERVICE ACTIVITIES		I				

2	55	Accommodation		55				
3	55.1	Hotels and similar accommodation		551				
4	55.10	Hotels and similar accommodation		5510				
3	55.2	Holiday and other short-stay accommodation		551				
4	55.20	Holiday and other short-stay accommodation		5510				
3	55.3	Camping grounds, recreational vehicle parks and trailer parks		552				
4	55.30	Camping grounds, recreational vehicle parks and trailer parks		5520				
3	55.9	Other accommodation		559				
4	55.90	Other accommodation		5590				
2	56	Food and beverage service activities		56				
3	56.1	Restaurants and mobile food service activities		561				
4	56.10	Restaurants and mobile food service activities		5610				
3	56.2	Event catering and other food service activities		562				
4	56.21	Event catering activities		5621				
4	56.29	Other food service activities		5629				
3	56.3	Beverage serving activities		563				
4	56.30	Beverage serving activities		5630				
1	J	INFORMATION AND COMMUNICATION		J				
2	58	Publishing activities		58				
3	58.1	Publishing of books, periodicals and other publishing activities		581				
4	58.11	Book publishing		5811				

4	58.12	Publishing of directories and mailing lists		5812			
4	58.13	Publishing of newspapers		5813			
4	58.14	Publishing of journals and periodicals		5813			
4	58.19	Other publishing activities		5819			
3	58.2	Software publishing		582			
4	58.21	Publishing of computer games		5820			
4	58.29	Other software publishing	<p>Software (Customising or adaptation of...)</p> <p>Problem statement: What exactly is the border/difference between customising of software (62.01) and adaptation of non-customised software in 58.29?</p> <p>Solution: Adaptation work for software as main activity should be classified in NACE Rev. 2 class 62.01. Publishing of software as main activity in NACE Rev. 2 class 58.29. The adaptation of software by publisher on own account is publishers second activity and should be treated according to general classification rules for multiple activities. Usually the main activity remains publishing.</p>	5820			

			Decision date: 01.07.2007				
2	59	Motion picture, video and television programme production, sound recording and music publishing activities		59			
3	59.1	Motion picture, video and television programme activities		591			
4	59.11	Motion picture, video and television programme production activities	<p>Stuntmen activities</p> <p>Problem statement: Where are stuntmen activities classified?</p> <p>Solution: 1) Activities of own account stuntmen are in NACE Rev 2 class 90.01 where activities of individual artists like actors are included.</p> <p>2) Stuntmen employed by producing film companies are in NACE Rev. 2 class 59.11.</p> <p>Decision date: 01.07.2007</p>	5911			
4	59.12	Motion picture, video and television programme post-production activities		5912			
4	59.13	Motion picture, video and television programme distribution activities		5913			
4	59.14	Motion picture projection activities		5914			
3	59.2	Sound recording and music publishing activities		592			

4	59.20	Sound recording and music publishing activities		5920			
2	60	Programming and broadcasting activities		60			
3	60.1	Radio broadcasting		601			
4	60.10	Radio broadcasting		6010			
3	60.2	Television programming and broadcasting activities		602			
4	60.20	Television programming and broadcasting activities		6020			
2	61	Telecommunications		61			
3	61.1	Wired telecommunications activities		611			
4	61.10	Wired telecommunications activities	Telephone cards (Sale of...) Problem statement: Where is the sale of prepaid telephone cards (for mobile phones or for other phones) classified? Solution: Prepaid telephone cards should be seen as a form of payment for the service provided. Therefore sale of prepaid telephone cards should be classified as a telecommunication activity according to the type of telecommunication service the card is intended for (wired or wireless).	6110			

			Decision date: 01.07.2007				
3	61.2	Wireless telecommunications activities		612			
4	61.20	Wireless telecommunications activities	<p>Telephone cards (Sale of...)</p> <p>Problem statement: Where is the sale of prepaid telephone cards (for mobile phones or for other phones) classified?</p> <p>Solution: Prepaid telephone cards should be seen as a form of payment for the service provided. Therefore sale of prepaid telephone cards should be classified as a telecommunication activity according to the type of telecommunication service the card is intended for (wired or wireless).</p> <p>Decision date: 01.07.2007</p>	6120			
3	61.3	Satellite telecommunications activities		613			
4	61.30	Satellite telecommunications activities		6130			
3	61.9	Other telecommunications activities		619			
4	61.90	Other telecommunications activities		6190			
2	62	Computer programming, consultancy and related activities		62			

3	62.0	Computer programming, consultancy and related activities		620			
4	62.01	Computer programming activities	<p>Software (Customising or adaptation of...)</p> <p>Problem statement: What exactly is the border/difference between customising of software (62.01) and adaptation of non-customised software in 58.29?</p> <p>Solution: Adaptation work for software as main activity should be classified in NACE Rev. 2 class 62.01. Publishing of software as main activity in NACE Rev. 2 class 58.29. The adaptation of software by publisher on own account is publishers second activity and should be treated according to general classification rules for multiple activities. Usually the main activity remains publishing.</p> <p>Decision date: 01.07.2007</p>	6201			
4	62.02	Computer consultancy activities		6202			
4	62.03	Computer facilities management activities		6202			

4	62.09	Other information technology and computer service activities		6209				
2	63	Information service activities		63				
3	63.1	Data processing, hosting and related activities; web portals		631				
4	63.11	Data processing, hosting and related activities		6311				
4	63.12	Web portals		6312				
3	63.9	Other information service activities		639				
4	63.91	News agency activities		6391				
4	63.99	Other information service activities n.e.c.		6399				
1	K	FINANCIAL AND INSURANCE ACTIVITIES		K				
2	64	Financial service activities, except insurance and pension funding		64				
3	64.1	Monetary intermediation		641				
4	64.11	Central banking		6411				
4	64.19	Other monetary intermediation		6419				
3	64.2	Activities of holding companies		642				
4	64.20	Activities of holding companies		6420				
3	64.3	Trusts, funds and similar financial entities		643				
4	64.30	Trusts, funds and similar financial entities		6430				
3	64.9	Other financial service activities, except insurance and pension funding		649				
4	64.91	Financial leasing		6491				

4	64.92	Other credit granting		6492				
4	64.99	Other financial service activities, except insurance and pension funding n.e.c.		6499				
2	65	Insurance, reinsurance and pension funding, except compulsory social security		65				
3	65.1	Insurance		651				
4	65.11	Life insurance		6511				
4	65.12	Non-life insurance		6512				
3	65.2	Reinsurance		652				
4	65.20	Reinsurance		6520				
3	65.3	Pension funding		653				
4	65.30	Pension funding		6530				
2	66	Activities auxiliary to financial services and insurance activities		66				
3	66.1	Activities auxiliary to financial services, except insurance and pension funding		661				
4	66.11	Administration of financial markets		6611				
4	66.12	Security and commodity contracts brokerage		6612				
4	66.19	Other activities auxiliary to financial services, except insurance and pension funding		6619				
3	66.2	Activities auxiliary to insurance and pension funding		662				
4	66.21	Risk and damage evaluation		6621				
4	66.22	Activities of insurance agents and brokers		6622				
4	66.29	Other activities auxiliary to		6629				

		insurance and pension funding					
3	66.3	Fund management activities		663			
4	66.30	Fund management activities		6630			
1	L	REAL ESTATE ACTIVITIES		L			
2	68	Real estate activities		68			
3	68.1	Buying and selling of own real estate		681			
4	68.10	Buying and selling of own real estate		6810			
3	68.2	Renting and operating of own or leased real estate		681			
4	68.20	Renting and operating of own or leased real estate		6810			
3	68.3	Real estate activities on a fee or contract basis		682			
4	68.31	Real estate agencies		6820			
4	68.32	Management of real estate on a fee or contract basis		6820			
1	M	PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES		M			
2	69	Legal and accounting activities		69			
3	69.1	Legal activities		691			
4	69.10	Legal activities		6910			
3	69.2	Accounting, bookkeeping and auditing activities; tax consultancy		692			
4	69.20	Accounting, bookkeeping and auditing activities; tax consultancy		6920			
2	70	Activities of head offices; management consultancy activities		70			

3	70.1	Activities of head offices		701			
4	70.10	Activities of head offices		7010			
3	70.2	Management consultancy activities		702			
4	70.21	Public relations and communication activities		7020			
4	70.22	Business and other management consultancy activities		7020			
2	71	Architectural and engineering activities; technical testing and analysis		71			
3	71.1	Architectural and engineering activities and related technical consultancy		711			
4	71.11	Architectural activities		7110			
4	71.12	Engineering activities and related technical consultancy	Construction (Supervision of...) Problem statement: Where in NACE Rev. 2 are "Ingenieurbüros für bautechnische Gesamtplanung" (engineering consultants for constructional overall planning)? In CPA 2002 there are sub-categories 74.20.40 ("integrated engineering services for turnkey projects") and 74.20.60 ("project management services related to construction and civil engineering works"). Solution:	7110			

			Conclusion of the NACE/CPA Task Force 13-15 November 2006. The activity is in NACE Rev. 2 class 71.12. For terminology, see CPA 2002. Decision date: 15.11.2006 Project management Problem statement: [From US] (39/40) The definitions exclude project management. What is the definition of project management? If a general contractor subcontracts out each of the steps in the project to different subs - their role, beyond oversight and responsibility for the entire project, is essentially project management. Can a better term be found to describe what I think is the intent of this exclusion - to be in the engineering area, it might need to have arrangement of financing, site selection, etc. beyond those things that are just related to the construction. Solution: Conclusion of the NACE/CPA Task Force 13-15			
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			November 2006. "Project management activities related to construction" is classified in ISIC Rev.4 class 7110 and accordingly in NACE Rev. 2 class 71.12. Decision date: 15.11.2006				
3	71.2	Technical testing and analysis		712			
4	71.20	Technical testing and analysis	Certification services Problem statement: Where are the following services, rendered by a unit, classified? - Services of certifying units which consist in caring out inspections, documentation analysis (which prove conformity with current standards) " concerning quality system standards and staff. - Services of certifying units which consist in comparing of materials used in production with documentation, in comparing of used materials with certificate etc. in order to give the quality certificate. - Services of certifying units which consist in caring out inspections, giving or withdrawing certificates in field of ecological	7120			

			agriculture production, collection of wild plants or parts of them.				
			<p>Solution: Even though it is recognised that there exists a great variety of certification activities, NACE Rev. 2 class 71.20 (technical testing and analysis) covers all aspects of this wide range of certification related activities. Ultimately the certification process is the same, no matter what is being certified. For that reason the certification activities referred to are and should stay classified to NACE Rev. 2 class 71.20 (technical testing and analysis), where they have always been classified. In terms of CPA 2008 the corresponding service is classified to subcategory 71.20.19 (other technical testing and analysis services).</p> <p>Decision date: 18.04.2008</p>				
2	72	Scientific research and development		72			
3	72.1	Research and experimental development on natural sciences and engineering		721			

4	72.11	Research and experimental development on biotechnology		7210			
4	72.19	Other research and experimental development on natural sciences and engineering		7210			
3	72.2	Research and experimental development on social sciences and humanities		722			
4	72.20	Research and experimental development on social sciences and humanities		7220			
2	73	Advertising and market research		73			
3	73.1	Advertising		731			
4	73.11	Advertising agencies	Media agencies Problem statement: Where is an agency rendering the following services classified? 1) Competitiveness analysis, including market and media analysis, 2) strategies, recommendations , 3) negotiation, including tactics planning and media buying and 4) client's satisfaction degree at tracking and control campaign, as well as closing up summary and invoicing campaigns. Solution: The activities could also be classified to NACE Rev. 2	7310			

			class 73.20, but the emphasis is in NACE Rev. 2 class 73.11. Decision date: 01.07.2007				
4	73.12	Media representation		7310			
3	73.2	Market research and public opinion polling		732			
4	73.20	Market research and public opinion polling		7320			
2	74	Other professional, scientific and technical activities		74			
3	74.1	Specialised design activities		741			
4	74.10	Specialised design activities		7410			
3	74.2	Photographic activities		742			
4	74.20	Photographic activities		7420			
3	74.3	Translation and interpretation activities		749			
4	74.30	Translation and interpretation activities		7490			
3	74.9	Other professional, scientific and technical activities n.e.c.		749			
4	74.90	Other professional, scientific and technical activities n.e.c.		7490			
2	75	Veterinary activities		75			
3	75.0	Veterinary activities		750			
4	75.00	Veterinary activities		7500			
1	N	ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES		N			
2	77	Rental and leasing activities		77			

3	77.1	Renting and leasing of motor vehicles		771				
4	77.11	Renting and leasing of cars and light motor vehicles		7710				
4	77.12	Renting and leasing of trucks		7710				
3	77.2	Renting and leasing of personal and household goods		772				
4	77.21	Renting and leasing of recreational and sports goods		7721				
4	77.22	Renting of video tapes and disks		7722				
4	77.29	Renting and leasing of other personal and household goods		7729				
3	77.3	Renting and leasing of other machinery, equipment and tangible goods		773				
4	77.31	Renting and leasing of agricultural machinery and equipment		7730				
4	77.32	Renting and leasing of construction and civil engineering machinery and equipment		7730				
4	77.33	Renting and leasing of office machinery and equipment (including computers)		7730				
4	77.34	Renting and leasing of water transport equipment		7730				
4	77.35	Renting and leasing of air transport equipment		7730				
4	77.39	Renting and leasing of other machinery, equipment and tangible goods n.e.c.		7730				
3	77.4	Leasing of intellectual property and similar products,		774				

		except copyrighted works					
4	77.40	Leasing of intellectual property and similar products, except copyrighted works		7740			
2	78	Employment activities		78			
3	78.1	Activities of employment placement agencies		781			
4	78.10	Activities of employment placement agencies		7810			
3	78.2	Temporary employment agency activities		782			
4	78.20	Temporary employment agency activities		7820			
3	78.3	Other human resources provision		783			
4	78.30	Other human resources provision		7830			
2	79	Travel agency, tour operator and other reservation service and related activities		79			
3	79.1	Travel agency and tour operator activities		791			
4	79.11	Travel agency activities		7911			
4	79.12	Tour operator activities		7912			
3	79.9	Other reservation service and related activities		799			
4	79.90	Other reservation service and related activities		7990			
2	80	Security and investigation activities		80			
3	80.1	Private security activities		801			
4	80.10	Private security activities		8010			

3	80.2	Security systems service activities		802				
4	80.20	Security systems service activities		8020				
3	80.3	Investigation activities		803				
4	80.30	Investigation activities		8030				
2	81	Services to buildings and landscape activities		81				
3	81.1	Combined facilities support activities		811				
4	81.10	Combined facilities support activities		8110				
3	81.2	Cleaning activities		812				
4	81.21	General cleaning of buildings		8121				
4	81.22	Other building and industrial cleaning activities		8129				
4	81.29	Other cleaning activities		8129				
3	81.3	Landscape service activities		813				
4	81.30	Landscape service activities		8130				
2	82	Office administrative, office support and other business support activities		82				
3	82.1	Office administrative and support activities		821				
4	82.11	Combined office administrative service activities		8211				
4	82.19	Photocopying, document preparation and other specialised office support activities		8219				
3	82.2	Activities of call centres		822				
4	82.20	Activities of call centres		8220				

3	82.3	Organisation of conventions and trade shows		823			
4	82.30	Organisation of conventions and trade shows		8230			
3	82.9	Business support service activities n.e.c.		829			
4	82.91	Activities of collection agencies and credit bureaus		8291			
4	82.92	Packaging activities		8292			
4	82.99	Other business support service activities n.e.c.		8299			
1	O	PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY		O			
2	84	Public administration and defence; compulsory social security		84			
3	84.1	Administration of the State and the economic and social policy of the community		841			
4	84.11	General public administration activities		8411			
4	84.12	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security		8412			
4	84.13	Regulation of and contribution to more efficient operation of businesses		8413			
3	84.2	Provision of services to the community as a whole		842			
4	84.21	Foreign affairs		8421			

4	84.22	Defence activities		8422				
4	84.23	Justice and judicial activities		8423				
4	84.24	Public order and safety activities		8423				
4	84.25	Fire service activities		8423				
3	84.3	Compulsory social security activities		843				
4	84.30	Compulsory social security activities		8430				
1	P	EDUCATION		P				
2	85	Education		85				
3	85.1	Pre-primary education		851				
4	85.10	Pre-primary education		8510				
3	85.2	Primary education		851				
4	85.20	Primary education		8510				
3	85.3	Secondary education		852				
4	85.31	General secondary education		8521				
4	85.32	Technical and vocational secondary education		8522				
3	85.4	Higher education		853				
4	85.41	Post-secondary non-tertiary education		8530				
4	85.42	Tertiary education		8530				
3	85.5	Other education		854				
4	85.51	Sports and recreation education		8541				
4	85.52	Cultural education		8542				
4	85.53	Driving school activities		8549				
4	85.59	Other education n.e.c.		8549				
3	85.6	Educational support activities		855				
4	85.60	Educational support activities	Driving tests Problem	8550				

			statement: Where is the "driving test activity" classified? Solution: The "driving test activity" is classified to NACE Rev. 2 class 85.60 (educational support activities). Decision date: 01.07.2007				
1	Q	HUMAN HEALTH AND SOCIAL WORK ACTIVITIES		Q			
2	86	Human health activities		86			
3	86.1	Hospital activities		861			
4	86.10	Hospital activities		8610			
3	86.2	Medical and dental practice activities		862			
4	86.21	General medical practice activities		8620			
4	86.22	Specialist medical practice activities		8620			
4	86.23	Dental practice activities		8620			
3	86.9	Other human health activities		869			
4	86.90	Other human health activities		8690			
2	87	Residential care activities		87			
3	87.1	Residential nursing care activities		871			
4	87.10	Residential nursing care activities		8710			
3	87.2	Residential care activities for mental retardation, mental health and substance abuse		872			
4	87.20	Residential care activities for mental retardation, mental health and substance abuse		8720			

3	87.3	Residential care activities for the elderly and disabled		873				
4	87.30	Residential care activities for the elderly and disabled		8730				
3	87.9	Other residential care activities		879				
4	87.90	Other residential care activities		8790				
2	88	Social work activities without accommodation		88				
3	88.1	Social work activities without accommodation for the elderly and disabled		881				
4	88.10	Social work activities without accommodation for the elderly and disabled		8810				
3	88.9	Other social work activities without accommodation		889				
4	88.91	Child day-care activities		8890				
4	88.99	Other social work activities without accommodation n.e.c.		8890				
1	R	ARTS, ENTERTAINMENT AND RECREATION		R				
2	90	Creative, arts and entertainment activities		90				
3	90.0	Creative, arts and entertainment activities		900				
4	90.01	Performing arts	Stuntmen activities Problem statement: Where are stuntmen activities classified? Solution: 1)	9000				

			Activities of own account stuntmen are in NACE Rev 2 class 90.01 where activities of individual artists like actors are included. 2) Stuntmen employed by producing film companies are in NACE Rev. 2 class 59.11. Decision date: 01.07.2007				
4	90.02	Support activities to performing arts		9000			
4	90.03	Artistic creation		9000			
4	90.04	Operation of arts facilities		9000			
2	91	Libraries, archives, museums and other cultural activities		91			
3	91.0	Libraries, archives, museums and other cultural activities		910			
4	91.01	Library and archives activities		9101			
4	91.02	Museums activities		9102			
4	91.03	Operation of historical sites and buildings and similar visitor attractions		9102			
4	91.04	Botanical and zoological gardens and nature reserves activities		9103			
2	92	Gambling and betting activities		92			
3	92.0	Gambling and betting activities		920			
4	92.00	Gambling and betting activities		9200			
2	93	Sports activities and amusement and recreation activities		93			
3	93.1	Sports activities		931			

4	93.11	Operation of sports facilities		9311				
4	93.12	Activities of sports clubs		9312				
4	93.13	Fitness facilities		9311				
4	93.19	Other sports activities		9319				
3	93.2	Amusement and recreation activities		932				
4	93.21	Activities of amusement parks and theme parks		9321				
4	93.29	Other amusement and recreation activities		9329				
1	S	OTHER SERVICE ACTIVITIES		S				
2	94	Activities of membership organisations		94				
3	94.1	Activities of business, employers and professional membership organisations		941				
4	94.11	Activities of business and employers membership organisations		9411				
4	94.12	Activities of professional membership organisations		9412				
3	94.2	Activities of trade unions		942				
4	94.20	Activities of trade unions		9420				
3	94.9	Activities of other membership organisations		949				
4	94.91	Activities of religious organisations		9491				
4	94.92	Activities of political organisations		9492				
4	94.99	Activities of other membership organisations n.e.c.		9499				
2	95	Repair of computers and personal and household goods		95				

3	95.1	Repair of computers and communication equipment		951			
4	95.11	Repair of computers and peripheral equipment		9511			
4	95.12	Repair of communication equipment		9512			
3	95.2	Repair of personal and household goods		952			
4	95.21	Repair of consumer electronics		9521			
4	95.22	Repair of household appliances and home and garden equipment		9522			
4	95.23	Repair of footwear and leather goods		9523			
4	95.24	Repair of furniture and home furnishings	Furniture (Installation of...) Problem statement: If mounting of the standalone furniture (such as a table or a wall unit), not forming part of manufacture or sale, is done in the place of destination of furniture (such as private household) by a separate firm, where would this activity be classified? Solution: Conclusion of the NACE/CPA Task Force 13-15 November 2006. "Installation (assembly) of self-standing furniture" is classified to NACE Rev. 2 class 95.24.	9524			

			Decision date: 15.11.2006				
4	95.25	Repair of watches, clocks and jewellery		9529			
4	95.29	Repair of other personal and household goods		9529			
2	96	Other personal service activities		96			
3	96.0	Other personal service activities		960			
4	96.01	Washing and (dry-)cleaning of textile and fur products		9601			
4	96.02	Hairdressing and other beauty treatment		9602			
4	96.03	Funeral and related activities		9603			
4	96.04	Physical well-being activities		9609			
4	96.09	Other personal service activities n.e.c.		9609			
1	T	ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATE D GOODS- AND SERVICES- PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE		T			
2	97	Activities of households as employers of domestic personnel		97			
3	97.0	Activities of households as employers of domestic personnel		970			
4	97.00	Activities of households as employers of domestic personnel		9700			
2	98	Undifferentiated goods- and services- producing activities of private		98			

		households for own use					
3	98.1	Undifferentiated goods-producing activities of private households for own use		981			
4	98.10	Undifferentiated goods-producing activities of private households for own use		9810			
3	98.2	Undifferentiated service-producing activities of private households for own use		982			
4	98.20	Undifferentiated service-producing activities of private households for own use		9820			
1	U	ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES		U			
2	99	Activities of extraterritorial organisations and bodies		99			
3	99.0	Activities of extraterritorial organisations and bodies		990			
4	99.00	Activities of extraterritorial organisations and bodies		9900			

1.2.8 Industry classification - NAICS 2007

Code	Industry description
11	Agriculture, Forestry, Fishing and Hunting
111	Crop Production
1111	Oilseed and Grain Farming
11111	Soybean Farming
111110	Soybean Farming
11112	Oilseed (except Soybean) Farming
111120	Oilseed (except Soybean) Farming
11113	Dry Pea and Bean Farming

111130	Dry Pea and Bean Farming
11114	Wheat Farming
111140	Wheat Farming
11115	Corn Farming
111150	Corn Farming
11116	Rice Farming
111160	Rice Farming
11119	Other Grain Farming
111191	Oilseed and Grain Combination Farming
111199	All Other Grain Farming
1112	Vegetable and Melon Farming
11121	Vegetable and Melon Farming
111211	Potato Farming
111219	Other Vegetable (except Potato) and Melon Farming
1113	Fruit and Tree Nut Farming
11131	Orange Groves
111310	Orange Groves
11132	Citrus (except Orange) Groves
111320	Citrus (except Orange) Groves
11133	Non-citrus Fruit and Tree Nut Farming
111331	Apple Orchards
111332	Grape Vineyards
111333	Strawberry Farming
111334	Berry (except Strawberry) Farming
111335	Tree Nut Farming
111336	Fruit and Tree Nut Combination Farming
111339	Other Non-citrus Fruit Farming
1114	Greenhouse, Nursery, and Floriculture Production
11141	Food Crops Grown Under Cover
111411	Mushroom Production
111419	Other Food Crops Grown Under Cover
11142	Nursery and Floriculture Production
111421	Nursery and Tree Production
111422	Floriculture Production
1119	Other Crop Farming
11191	Tobacco Farming
111910	Tobacco Farming
11192	Cotton Farming
111920	Cotton Farming
11193	Sugarcane Farming
111930	Sugarcane Farming
11194	Hay Farming
111940	Hay Farming

11199	All Other Crop Farming
111991	Sugar Beet Farming
111992	Peanut Farming
111998	All Other Miscellaneous Crop Farming
112	Animal Production
1121	Cattle Ranching and Farming
11211	Beef Cattle Ranching and Farming, including Feedlots
112111	Beef Cattle Ranching and Farming
112112	Cattle Feedlots
11212	Dairy Cattle and Milk Production
112120	Dairy Cattle and Milk Production
11213	Dual-Purpose Cattle Ranching and Farming
112130	Dual-Purpose Cattle Ranching and Farming
1122	Hog and Pig Farming
11221	Hog and Pig Farming
112210	Hog and Pig Farming
1123	Poultry and Egg Production
11231	Chicken Egg Production
112310	Chicken Egg Production
11232	Broilers and Other Meat Type Chicken Production
112320	Broilers and Other Meat Type Chicken Production
11233	Turkey Production
112330	Turkey Production
11234	Poultry Hatcheries
112340	Poultry Hatcheries
11239	Other Poultry Production
112390	Other Poultry Production
1124	Sheep and Goat Farming
11241	Sheep Farming
112410	Sheep Farming
11242	Goat Farming
112420	Goat Farming
1125	Aquaculture
11251	Aquaculture
112511	Finfish Farming and Fish Hatcheries
112512	Shellfish Farming
112519	Other Aquaculture
1129	Other Animal Production
11291	Apiculture
112910	Apiculture
11292	Horses and Other Equine Production
112920	Horses and Other Equine Production
11293	Fur-Bearing Animal and Rabbit Production

112930	Fur-Bearing Animal and Rabbit Production
11299	All Other Animal Production
112990	All Other Animal Production
113	Forestry and Logging
1131	Timber Tract Operations
11311	Timber Tract Operations
113110	Timber Tract Operations
1132	Forest Nurseries and Gathering of Forest Products
11321	Forest Nurseries and Gathering of Forest Products
113210	Forest Nurseries and Gathering of Forest Products
1133	Logging
11331	Logging
113310	Logging
114	Fishing, Hunting and Trapping
1141	Fishing
11411	Fishing
114111	Finfish Fishing
114112	Shellfish Fishing
114119	Other Marine Fishing
1142	Hunting and Trapping
11421	Hunting and Trapping
114210	Hunting and Trapping
115	Support Activities for Agriculture and Forestry
1151	Support Activities for Crop Production
11511	Support Activities for Crop Production
115111	Cotton Ginning
115112	Soil Preparation, Planting, and Cultivating
115113	Crop Harvesting, Primarily by Machine
115114	Postharvest Crop Activities (except Cotton Ginning)
115115	Farm Labor Contractors and Crew Leaders
115116	Farm Management Services
1152	Support Activities for Animal Production
11521	Support Activities for Animal Production
115210	Support Activities for Animal Production
1153	Support Activities for Forestry
11531	Support Activities for Forestry
115310	Support Activities for Forestry
21	Mining, Quarrying, and Oil and Gas Extraction
211	Oil and Gas Extraction
2111	Oil and Gas Extraction
21111	Oil and Gas Extraction
211111	Crude Petroleum and Natural Gas Extraction
211112	Natural Gas Liquid Extraction

212	Mining (except Oil and Gas)
2121	Coal Mining
21211	Coal Mining
212111	Bituminous Coal and Lignite Surface Mining
212112	Bituminous Coal Underground Mining
212113	Anthracite Mining
2122	Metal Ore Mining
21221	Iron Ore Mining
212210	Iron Ore Mining
21222	Gold Ore and Silver Ore Mining
212221	Gold Ore Mining
212222	Silver Ore Mining
21223	Copper, Nickel, Lead, and Zinc Mining
212231	Lead Ore and Zinc Ore Mining
212234	Copper Ore and Nickel Ore Mining
21229	Other Metal Ore Mining
212291	Uranium-Radium-Vanadium Ore Mining
212299	All Other Metal Ore Mining
2123	Nonmetallic Mineral Mining and Quarrying
21231	Stone Mining and Quarrying
212311	Dimension Stone Mining and Quarrying
212312	Crushed and Broken Limestone Mining and Quarrying
212313	Crushed and Broken Granite Mining and Quarrying
212319	Other Crushed and Broken Stone Mining and Quarrying
21232	Sand, Gravel, Clay, and Ceramic and Refractory Minerals Mining and Quarrying
212321	Construction Sand and Gravel Mining
212322	Industrial Sand Mining
212324	Kaolin and Ball Clay Mining
212325	Clay and Ceramic and Refractory Minerals Mining
21239	Other Nonmetallic Mineral Mining and Quarrying
212391	Potash, Soda, and Borate Mineral Mining
212392	Phosphate Rock Mining
212393	Other Chemical and Fertilizer Mineral Mining
212399	All Other Nonmetallic Mineral Mining
213	Support Activities for Mining
2131	Support Activities for Mining
21311	Support Activities for Mining
213111	Drilling Oil and Gas Wells
213112	Support Activities for Oil and Gas Operations
213113	Support Activities for Coal Mining
213114	Support Activities for Metal Mining
213115	Support Activities for Nonmetallic Minerals (except Fuels) Mining
22	Utilities

221	Utilities
2211	Electric Power Generation, Transmission and Distribution
22111	Electric Power Generation
221111	Hydroelectric Power Generation
221112	Fossil Fuel Electric Power Generation
221113	Nuclear Electric Power Generation
221119	Other Electric Power Generation
22112	Electric Power Transmission, Control, and Distribution
221121	Electric Bulk Power Transmission and Control
221122	Electric Power Distribution
2212	Natural Gas Distribution
22121	Natural Gas Distribution
221210	Natural Gas Distribution
2213	Water, Sewage and Other Systems
22131	Water Supply and Irrigation Systems
221310	Water Supply and Irrigation Systems
22132	Sewage Treatment Facilities
221320	Sewage Treatment Facilities
22133	Steam and Air-Conditioning Supply
221330	Steam and Air-Conditioning Supply
23	Construction
236	Construction of Buildings
2361	Residential Building Construction
23611	Residential Building Construction
236115	New Single-Family Housing Construction (except Operative Builders)
236116	New Multifamily Housing Construction (except Operative Builders)
236117	New Housing Operative Builders
236118	Residential Remodelers
2362	Nonresidential Building Construction
23621	Industrial Building Construction
236210	Industrial Building Construction
23622	Commercial and Institutional Building Construction
236220	Commercial and Institutional Building Construction
237	Heavy and Civil Engineering Construction
2371	Utility System Construction
23711	Water and Sewer Line and Related Structures Construction
237110	Water and Sewer Line and Related Structures Construction
23712	Oil and Gas Pipeline and Related Structures Construction
237120	Oil and Gas Pipeline and Related Structures Construction
23713	Power and Communication Line and Related Structures Construction
237130	Power and Communication Line and Related Structures Construction
2372	Land Subdivision
23721	Land Subdivision

237210	Land Subdivision
2373	Highway, Street, and Bridge Construction
23731	Highway, Street, and Bridge Construction
237310	Highway, Street, and Bridge Construction
2379	Other Heavy and Civil Engineering Construction
23799	Other Heavy and Civil Engineering Construction
237990	Other Heavy and Civil Engineering Construction
238	Specialty Trade Contractors
2381	Foundation, Structure, and Building Exterior Contractors
23811	Poured Concrete Foundation and Structure Contractors
238110	Poured Concrete Foundation and Structure Contractors
23812	Structural Steel and Precast Concrete Contractors
238120	Structural Steel and Precast Concrete Contractors
23813	Framing Contractors
238130	Framing Contractors
23814	Masonry Contractors
238140	Masonry Contractors
23815	Glass and Glazing Contractors
238150	Glass and Glazing Contractors
23816	Roofing Contractors
238160	Roofing Contractors
23817	Siding Contractors
238170	Siding Contractors
23819	Other Foundation, Structure, and Building Exterior Contractors
238190	Other Foundation, Structure, and Building Exterior Contractors
2382	Building Equipment Contractors
23821	Electrical Contractors and Other Wiring Installation Contractors
238210	Electrical Contractors and Other Wiring Installation Contractors
23822	Plumbing, Heating, and Air-Conditioning Contractors
238220	Plumbing, Heating, and Air-Conditioning Contractors
23829	Other Building Equipment Contractors
238290	Other Building Equipment Contractors
2383	Building Finishing Contractors
23831	Drywall and Insulation Contractors
238310	Drywall and Insulation Contractors
23832	Painting and Wall Covering Contractors
238320	Painting and Wall Covering Contractors
23833	Flooring Contractors
238330	Flooring Contractors
23834	Tile and Terrazzo Contractors
238340	Tile and Terrazzo Contractors
23835	Finish Carpentry Contractors
238350	Finish Carpentry Contractors

23839	Other Building Finishing Contractors
238390	Other Building Finishing Contractors
2389	Other Specialty Trade Contractors
23891	Site Preparation Contractors
238910	Site Preparation Contractors
23899	All Other Specialty Trade Contractors
238990	All Other Specialty Trade Contractors
31-33	Manufacturing
311	Food Manufacturing
3111	Animal Food Manufacturing
31111	Animal Food Manufacturing
311111	Dog and Cat Food Manufacturing
311119	Other Animal Food Manufacturing
3112	Grain and Oilseed Milling
31121	Flour Milling and Malt Manufacturing
311211	Flour Milling
311212	Rice Milling
311213	Malt Manufacturing
31122	Starch and Vegetable Fats and Oils Manufacturing
311221	Wet Corn Milling
311222	Soybean Processing
311223	Other Oilseed Processing
311225	Fats and Oils Refining and Blending
31123	Breakfast Cereal Manufacturing
311230	Breakfast Cereal Manufacturing
3113	Sugar and Confectionery Product Manufacturing
31131	Sugar Manufacturing
311311	Sugarcane Mills
311312	Cane Sugar Refining
311313	Beet Sugar Manufacturing
31132	Chocolate and Confectionery Manufacturing from Cacao Beans
311320	Chocolate and Confectionery Manufacturing from Cacao Beans
31133	Confectionery Manufacturing from Purchased Chocolate
311330	Confectionery Manufacturing from Purchased Chocolate
31134	Nonchocolate Confectionery Manufacturing
311340	Nonchocolate Confectionery Manufacturing
3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing
31141	Frozen Food Manufacturing
311411	Frozen Fruit, Juice, and Vegetable Manufacturing
311412	Frozen Specialty Food Manufacturing
31142	Fruit and Vegetable Canning, Pickling, and Drying
311421	Fruit and Vegetable Canning
311422	Specialty Canning

311423	Dried and Dehydrated Food Manufacturing
3115	Dairy Product Manufacturing
31151	Dairy Product (except Frozen) Manufacturing
311511	Fluid Milk Manufacturing
311512	Creamery Butter Manufacturing
311513	Cheese Manufacturing
311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing
31152	Ice Cream and Frozen Dessert Manufacturing
311520	Ice Cream and Frozen Dessert Manufacturing
3116	Animal Slaughtering and Processing
31161	Animal Slaughtering and Processing
311611	Animal (except Poultry) Slaughtering
311612	Meat Processed from Carcasses
311613	Rendering and Meat Byproduct Processing
311615	Poultry Processing
3117	Seafood Product Preparation and Packaging
31171	Seafood Product Preparation and Packaging
311711	Seafood Canning
311712	Fresh and Frozen Seafood Processing
3118	Bakeries and Tortilla Manufacturing
31181	Bread and Bakery Product Manufacturing
311811	Retail Bakeries
311812	Commercial Bakeries
311813	Frozen Cakes, Pies, and Other Pastries Manufacturing
31182	Cookie, Cracker, and Pasta Manufacturing
311821	Cookie and Cracker Manufacturing
311822	Flour Mixes and Dough Manufacturing from Purchased Flour
311823	Dry Pasta Manufacturing
31183	Tortilla Manufacturing
311830	Tortilla Manufacturing
3119	Other Food Manufacturing
31191	Snack Food Manufacturing
311911	Roasted Nuts and Peanut Butter Manufacturing
311919	Other Snack Food Manufacturing
31192	Coffee and Tea Manufacturing
311920	Coffee and Tea Manufacturing
31193	Flavoring Syrup and Concentrate Manufacturing
311930	Flavoring Syrup and Concentrate Manufacturing
31194	Seasoning and Dressing Manufacturing
311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing
311942	Spice and Extract Manufacturing
31199	All Other Food Manufacturing
311991	Perishable Prepared Food Manufacturing

311999	All Other Miscellaneous Food Manufacturing
312	Beverage and Tobacco Product Manufacturing
3121	Beverage Manufacturing
31211	Soft Drink and Ice Manufacturing
312111	Soft Drink Manufacturing
312112	Bottled Water Manufacturing
312113	Ice Manufacturing
31212	Breweries
312120	Breweries
31213	Wineries
312130	Wineries
31214	Distilleries
312140	Distilleries
3122	Tobacco Manufacturing
31221	Tobacco Stemming and Redrying
312210	Tobacco Stemming and Redrying
31222	Tobacco Product Manufacturing
312221	Cigarette Manufacturing
312229	Other Tobacco Product Manufacturing
313	Textile Mills
3131	Fiber, Yarn, and Thread Mills
31311	Fiber, Yarn, and Thread Mills
313111	Yarn Spinning Mills
313112	Yarn Texturizing, Throwing, and Twisting Mills
313113	Thread Mills
3132	Fabric Mills
31321	Broadwoven Fabric Mills
313210	Broadwoven Fabric Mills
31322	Narrow Fabric Mills and Schiffli Machine Embroidery
313221	Narrow Fabric Mills
313222	Schiffli Machine Embroidery
31323	Nonwoven Fabric Mills
313230	Nonwoven Fabric Mills
31324	Knit Fabric Mills
313241	Weft Knit Fabric Mills
313249	Other Knit Fabric and Lace Mills
3133	Textile and Fabric Finishing and Fabric Coating Mills
31331	Textile and Fabric Finishing Mills
313311	Broadwoven Fabric Finishing Mills
313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills
31332	Fabric Coating Mills
313320	Fabric Coating Mills
314	Textile Product Mills

3141	Textile Furnishings Mills
31411	Carpet and Rug Mills
314110	Carpet and Rug Mills
31412	Curtain and Linen Mills
314121	Curtain and Drapery Mills
314129	Other Household Textile Product Mills
3149	Other Textile Product Mills
31491	Textile Bag and Canvas Mills
314911	Textile Bag Mills
314912	Canvas and Related Product Mills
31499	All Other Textile Product Mills
314991	Rope, Cordage, and Twine Mills
314992	Tire Cord and Tire Fabric Mills
314999	All Other Miscellaneous Textile Product Mills
315	Apparel Manufacturing
3151	Apparel Knitting Mills
31511	Hosiery and Sock Mills
315111	Sheer Hosiery Mills
315119	Other Hosiery and Sock Mills
31519	Other Apparel Knitting Mills
315191	Outerwear Knitting Mills
315192	Underwear and Nightwear Knitting Mills
3152	Cut and Sew Apparel Manufacturing
31521	Cut and Sew Apparel Contractors
315211	Men's and Boys' Cut and Sew Apparel Contractors
315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors
31522	Men's and Boys' Cut and Sew Apparel Manufacturing
315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing
315222	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing
315223	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing
315224	Men's and Boys' Cut and Sew Trouser, Slack, and Jean Manufacturing
315225	Men's and Boys' Cut and Sew Work Clothing Manufacturing
315228	Men's and Boys' Cut and Sew Other Outerwear Manufacturing
31523	Women's and Girls' Cut and Sew Apparel Manufacturing
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing
315232	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing
315233	Women's and Girls' Cut and Sew Dress Manufacturing
315234	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing
315239	Women's and Girls' Cut and Sew Other Outerwear Manufacturing
31529	Other Cut and Sew Apparel Manufacturing
315291	Infants' Cut and Sew Apparel Manufacturing
315292	Fur and Leather Apparel Manufacturing
315299	All Other Cut and Sew Apparel Manufacturing

3159	Apparel Accessories and Other Apparel Manufacturing
31599	Apparel Accessories and Other Apparel Manufacturing
315991	Hat, Cap, and Millinery Manufacturing
315992	Glove and Mitten Manufacturing
315993	Men's and Boys' Neckwear Manufacturing
315999	Other Apparel Accessories and Other Apparel Manufacturing
316	Leather and Allied Product Manufacturing
3161	Leather and Hide Tanning and Finishing
31611	Leather and Hide Tanning and Finishing
316110	Leather and Hide Tanning and Finishing
3162	Footwear Manufacturing
31621	Footwear Manufacturing
316211	Rubber and Plastics Footwear Manufacturing
316212	House Slipper Manufacturing
316213	Men's Footwear (except Athletic) Manufacturing
316214	Women's Footwear (except Athletic) Manufacturing
316219	Other Footwear Manufacturing
3169	Other Leather and Allied Product Manufacturing
31699	Other Leather and Allied Product Manufacturing
316991	Luggage Manufacturing
316992	Women's Handbag and Purse Manufacturing
316993	Personal Leather Good (except Women's Handbag and Purse) Manufacturing
316999	All Other Leather Good and Allied Product Manufacturing
321	Wood Product Manufacturing
3211	Sawmills and Wood Preservation
32111	Sawmills and Wood Preservation
321113	Sawmills
321114	Wood Preservation
3212	Veneer, Plywood, and Engineered Wood Product Manufacturing
32121	Veneer, Plywood, and Engineered Wood Product Manufacturing
321211	Hardwood Veneer and Plywood Manufacturing
321212	Softwood Veneer and Plywood Manufacturing
321213	Engineered Wood Member (except Truss) Manufacturing
321214	Truss Manufacturing
321219	Reconstituted Wood Product Manufacturing
3219	Other Wood Product Manufacturing
32191	Millwork
321911	Wood Window and Door Manufacturing
321912	Cut Stock, Resawing Lumber, and Planing
321918	Other Millwork (including Flooring)
32192	Wood Container and Pallet Manufacturing
321920	Wood Container and Pallet Manufacturing
32199	All Other Wood Product Manufacturing

321991	Manufactured Home (Mobile Home) Manufacturing
321992	Prefabricated Wood Building Manufacturing
321999	All Other Miscellaneous Wood Product Manufacturing
322	Paper Manufacturing
3221	Pulp, Paper, and Paperboard Mills
32211	Pulp Mills
322110	Pulp Mills
32212	Paper Mills
322121	Paper (except Newsprint) Mills
322122	Newsprint Mills
32213	Paperboard Mills
322130	Paperboard Mills
3222	Converted Paper Product Manufacturing
32221	Paperboard Container Manufacturing
322211	Corrugated and Solid Fiber Box Manufacturing
322212	Folding Paperboard Box Manufacturing
322213	Setup Paperboard Box Manufacturing
322214	Fiber Can, Tube, Drum, and Similar Products Manufacturing
322215	Nonfolding Sanitary Food Container Manufacturing
32222	Paper Bag and Coated and Treated Paper Manufacturing
322221	Coated and Laminated Packaging Paper Manufacturing
322222	Coated and Laminated Paper Manufacturing
322223	Coated Paper Bag and Pouch Manufacturing
322224	Uncoated Paper and Multiwall Bag Manufacturing
322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses
322226	Surface-Coated Paperboard Manufacturing
32223	Stationery Product Manufacturing
322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing
322232	Envelope Manufacturing
322233	Stationery, Tablet, and Related Product Manufacturing
32229	Other Converted Paper Product Manufacturing
322291	Sanitary Paper Product Manufacturing
322299	All Other Converted Paper Product Manufacturing
323	Printing and Related Support Activities
3231	Printing and Related Support Activities
32311	Printing
323110	Commercial Lithographic Printing
323111	Commercial Gravure Printing
323112	Commercial Flexographic Printing
323113	Commercial Screen Printing
323114	Quick Printing
323115	Digital Printing
323116	Manifold Business Forms Printing

323117	Books Printing
323118	Blankbook, Looseleaf Binders, and Devices Manufacturing
323119	Other Commercial Printing
32312	Support Activities for Printing
323121	Tradebinding and Related Work
323122	Prepress Services
324	Petroleum and Coal Products Manufacturing
3241	Petroleum and Coal Products Manufacturing
32411	Petroleum Refineries
324110	Petroleum Refineries
32412	Asphalt Paving, Roofing, and Saturated Materials Manufacturing
324121	Asphalt Paving Mixture and Block Manufacturing
324122	Asphalt Shingle and Coating Materials Manufacturing
32419	Other Petroleum and Coal Products Manufacturing
324191	Petroleum Lubricating Oil and Grease Manufacturing
324199	All Other Petroleum and Coal Products Manufacturing
325	Chemical Manufacturing
3251	Basic Chemical Manufacturing
32511	Petrochemical Manufacturing
325110	Petrochemical Manufacturing
32512	Industrial Gas Manufacturing
325120	Industrial Gas Manufacturing
32513	Synthetic Dye and Pigment Manufacturing
325131	Inorganic Dye and Pigment Manufacturing
325132	Synthetic Organic Dye and Pigment Manufacturing
32518	Other Basic Inorganic Chemical Manufacturing
325181	Alkalies and Chlorine Manufacturing
325182	Carbon Black Manufacturing
325188	All Other Basic Inorganic Chemical Manufacturing
32519	Other Basic Organic Chemical Manufacturing
325191	Gum and Wood Chemical Manufacturing
325192	Cyclic Crude and Intermediate Manufacturing
325193	Ethyl Alcohol Manufacturing
325199	All Other Basic Organic Chemical Manufacturing
3252	Resin, Synthetic Rubber, and Artificial Synthetic Fibers and Filaments Manufacturing
32521	Resin and Synthetic Rubber Manufacturing
325211	Plastics Material and Resin Manufacturing
325212	Synthetic Rubber Manufacturing
32522	Artificial and Synthetic Fibers and Filaments Manufacturing
325221	Cellulosic Organic Fiber Manufacturing
325222	Noncellulosic Organic Fiber Manufacturing
3253	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing
32531	Fertilizer Manufacturing

325311	Nitrogenous Fertilizer Manufacturing
325312	Phosphatic Fertilizer Manufacturing
325314	Fertilizer (Mixing Only) Manufacturing
32532	Pesticide and Other Agricultural Chemical Manufacturing
325320	Pesticide and Other Agricultural Chemical Manufacturing
3254	Pharmaceutical and Medicine Manufacturing
32541	Pharmaceutical and Medicine Manufacturing
325411	Medicinal and Botanical Manufacturing
325412	Pharmaceutical Preparation Manufacturing
325413	In-Vitro Diagnostic Substance Manufacturing
325414	Biological Product (except Diagnostic) Manufacturing
3255	Paint, Coating, and Adhesive Manufacturing
32551	Paint and Coating Manufacturing
325510	Paint and Coating Manufacturing
32552	Adhesive Manufacturing
325520	Adhesive Manufacturing
3256	Soap, Cleaning Compound, and Toilet Preparation Manufacturing
32561	Soap and Cleaning Compound Manufacturing
325611	Soap and Other Detergent Manufacturing
325612	Polish and Other Sanitation Good Manufacturing
325613	Surface Active Agent Manufacturing
32562	Toilet Preparation Manufacturing
325620	Toilet Preparation Manufacturing
3259	Other Chemical Product and Preparation Manufacturing
32591	Printing Ink Manufacturing
325910	Printing Ink Manufacturing
32592	Explosives Manufacturing
325920	Explosives Manufacturing
32599	All Other Chemical Product and Preparation Manufacturing
325991	Custom Compounding of Purchased Resins
325992	Photographic Film, Paper, Plate, and Chemical Manufacturing
325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing
326	Plastics and Rubber Products Manufacturing
3261	Plastics Product Manufacturing
32611	Plastics Packaging Materials and Unlaminated Film and Sheet Manufacturing
326111	Plastics Bag and Pouch Manufacturing
326112	Plastics Packaging Film and Sheet (including Laminated) Manufacturing
326113	Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing
32612	Plastics Pipe, Pipe Fitting, and Unlaminated Profile Shape Manufacturing
326121	Unlaminated Plastics Profile Shape Manufacturing
326122	Plastics Pipe and Pipe Fitting Manufacturing
32613	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing
326130	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing

32614	Polystyrene Foam Product Manufacturing
326140	Polystyrene Foam Product Manufacturing
32615	Urethane and Other Foam Product (except Polystyrene) Manufacturing
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing
32616	Plastics Bottle Manufacturing
326160	Plastics Bottle Manufacturing
32619	Other Plastics Product Manufacturing
326191	Plastics Plumbing Fixture Manufacturing
326192	Resilient Floor Covering Manufacturing
326199	All Other Plastics Product Manufacturing
3262	Rubber Product Manufacturing
32621	Tire Manufacturing
326211	Tire Manufacturing (except Retreading)
326212	Tire Retreading
32622	Rubber and Plastics Hoses and Belting Manufacturing
326220	Rubber and Plastics Hoses and Belting Manufacturing
32629	Other Rubber Product Manufacturing
326291	Rubber Product Manufacturing for Mechanical Use
326299	All Other Rubber Product Manufacturing
327	Nonmetallic Mineral Product Manufacturing
3271	Clay Product and Refractory Manufacturing
32711	Pottery, Ceramics, and Plumbing Fixture Manufacturing
327111	Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories Manufacturing
327112	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing
327113	Porcelain Electrical Supply Manufacturing
32712	Clay Building Material and Refractories Manufacturing
327121	Brick and Structural Clay Tile Manufacturing
327122	Ceramic Wall and Floor Tile Manufacturing
327123	Other Structural Clay Product Manufacturing
327124	Clay Refractory Manufacturing
327125	Nonclay Refractory Manufacturing
3272	Glass and Glass Product Manufacturing
32721	Glass and Glass Product Manufacturing
327211	Flat Glass Manufacturing
327212	Other Pressed and Blown Glass and Glassware Manufacturing
327213	Glass Container Manufacturing
327215	Glass Product Manufacturing Made of Purchased Glass
3273	Cement and Concrete Product Manufacturing
32731	Cement Manufacturing
327310	Cement Manufacturing
32732	Ready-Mix Concrete Manufacturing
327320	Ready-Mix Concrete Manufacturing

32733	Concrete Pipe, Brick, and Block Manufacturing
327331	Concrete Block and Brick Manufacturing
327332	Concrete Pipe Manufacturing
32739	Other Concrete Product Manufacturing
327390	Other Concrete Product Manufacturing
3274	Lime and Gypsum Product Manufacturing
32741	Lime Manufacturing
327410	Lime Manufacturing
32742	Gypsum Product Manufacturing
327420	Gypsum Product Manufacturing
3279	Other Nonmetallic Mineral Product Manufacturing
32791	Abrasive Product Manufacturing
327910	Abrasive Product Manufacturing
32799	All Other Nonmetallic Mineral Product Manufacturing
327991	Cut Stone and Stone Product Manufacturing
327992	Ground or Treated Mineral and Earth Manufacturing
327993	Mineral Wool Manufacturing
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing
331	Primary Metal Manufacturing
3311	Iron and Steel Mills and Ferroalloy Manufacturing
33111	Iron and Steel Mills and Ferroalloy Manufacturing
331111	Iron and Steel Mills
331112	Electrometallurgical Ferroalloy Product Manufacturing
3312	Steel Product Manufacturing from Purchased Steel
33121	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel
331210	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel
33122	Rolling and Drawing of Purchased Steel
331221	Rolled Steel Shape Manufacturing
331222	Steel Wire Drawing
3313	Alumina and Aluminum Production and Processing
33131	Alumina and Aluminum Production and Processing
331311	Alumina Refining
331312	Primary Aluminum Production
331314	Secondary Smelting and Alloying of Aluminum
331315	Aluminum Sheet, Plate, and Foil Manufacturing
331316	Aluminum Extruded Product Manufacturing
331319	Other Aluminum Rolling and Drawing
3314	Nonferrous Metal (except Aluminum) Production and Processing
33141	Nonferrous Metal (except Aluminum) Smelting and Refining
331411	Primary Smelting and Refining of Copper
331419	Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)
33142	Copper Rolling, Drawing, Extruding, and Alloying

331421	Copper Rolling, Drawing, and Extruding
331422	Copper Wire (except Mechanical) Drawing
331423	Secondary Smelting, Refining, and Alloying of Copper
33149	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, Extruding, and Alloying
331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding
331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)
3315	Foundries
33151	Ferrous Metal Foundries
331511	Iron Foundries
331512	Steel Investment Foundries
331513	Steel Foundries (except Investment)
33152	Nonferrous Metal Foundries
331521	Aluminum Die-Casting Foundries
331522	Nonferrous (except Aluminum) Die-Casting Foundries
331524	Aluminum Foundries (except Die-Casting)
331525	Copper Foundries (except Die-Casting)
331528	Other Nonferrous Foundries (except Die-Casting)
332	Fabricated Metal Product Manufacturing
3321	Forging and Stamping
33211	Forging and Stamping
332111	Iron and Steel Forging
332112	Nonferrous Forging
332114	Custom Roll Forming
332115	Crown and Closure Manufacturing
332116	Metal Stamping
332117	Powder Metallurgy Part Manufacturing
3322	Cutlery and Handtool Manufacturing
33221	Cutlery and Handtool Manufacturing
332211	Cutlery and Flatware (except Precious) Manufacturing
332212	Hand and Edge Tool Manufacturing
332213	Saw Blade and Handsaw Manufacturing
332214	Kitchen Utensil, Pot, and Pan Manufacturing
33223	Architectural and Structural Metals Manufacturing
33231	Plate Work and Fabricated Structural Product Manufacturing
332311	Prefabricated Metal Building and Component Manufacturing
332312	Fabricated Structural Metal Manufacturing
332313	Plate Work Manufacturing
33232	Ornamental and Architectural Metal Products Manufacturing
332321	Metal Window and Door Manufacturing
332322	Sheet Metal Work Manufacturing
332323	Ornamental and Architectural Metal Work Manufacturing

3324	Boiler, Tank, and Shipping Container Manufacturing
33241	Power Boiler and Heat Exchanger Manufacturing
332410	Power Boiler and Heat Exchanger Manufacturing
33242	Metal Tank (Heavy Gauge) Manufacturing
332420	Metal Tank (Heavy Gauge) Manufacturing
33243	Metal Can, Box, and Other Metal Container (Light Gauge) Manufacturing
332431	Metal Can Manufacturing
332439	Other Metal Container Manufacturing
3325	Hardware Manufacturing
33251	Hardware Manufacturing
332510	Hardware Manufacturing
3326	Spring and Wire Product Manufacturing
33261	Spring and Wire Product Manufacturing
332611	Spring (Heavy Gauge) Manufacturing
332612	Spring (Light Gauge) Manufacturing
332618	Other Fabricated Wire Product Manufacturing
3327	Machine Shops; Turned Product; and Screw, Nut, and Bolt Manufacturing
33271	Machine Shops
332710	Machine Shops
33272	Turned Product and Screw, Nut, and Bolt Manufacturing
332721	Precision Turned Product Manufacturing
332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing
3328	Coating, Engraving, Heat Treating, and Allied Activities
33281	Coating, Engraving, Heat Treating, and Allied Activities
332811	Metal Heat Treating
332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers
332813	Electroplating, Plating, Polishing, Anodizing, and Coloring
3329	Other Fabricated Metal Product Manufacturing
33291	Metal Valve Manufacturing
332911	Industrial Valve Manufacturing
332912	Fluid Power Valve and Hose Fitting Manufacturing
332913	Plumbing Fixture Fitting and Trim Manufacturing
332919	Other Metal Valve and Pipe Fitting Manufacturing
33299	All Other Fabricated Metal Product Manufacturing
332991	Ball and Roller Bearing Manufacturing
332992	Small Arms Ammunition Manufacturing
332993	Ammunition (except Small Arms) Manufacturing
332994	Small Arms Manufacturing
332995	Other Ordnance and Accessories Manufacturing
332996	Fabricated Pipe and Pipe Fitting Manufacturing
332997	Industrial Pattern Manufacturing
332998	Enamelled Iron and Metal Sanitary Ware Manufacturing

332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
333	Machinery Manufacturing
3331	Agriculture, Construction, and Mining Machinery Manufacturing
33311	Agricultural Implement Manufacturing
333111	Farm Machinery and Equipment Manufacturing
333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing
33312	Construction Machinery Manufacturing
333120	Construction Machinery Manufacturing
33313	Mining and Oil and Gas Field Machinery Manufacturing
333131	Mining Machinery and Equipment Manufacturing
333132	Oil and Gas Field Machinery and Equipment Manufacturing
3332	Industrial Machinery Manufacturing
33321	Sawmill and Woodworking Machinery Manufacturing
333210	Sawmill and Woodworking Machinery Manufacturing
33322	Plastics and Rubber Industry Machinery Manufacturing
333220	Plastics and Rubber Industry Machinery Manufacturing
33329	Other Industrial Machinery Manufacturing
333291	Paper Industry Machinery Manufacturing
333292	Textile Machinery Manufacturing
333293	Printing Machinery and Equipment Manufacturing
333294	Food Product Machinery Manufacturing
333295	Semiconductor Machinery Manufacturing
333298	All Other Industrial Machinery Manufacturing
3333	Commercial and Service Industry Machinery Manufacturing
33331	Commercial and Service Industry Machinery Manufacturing
333311	Automatic Vending Machine Manufacturing
333312	Commercial Laundry, Drycleaning, and Pressing Machine Manufacturing
333313	Office Machinery Manufacturing
333314	Optical Instrument and Lens Manufacturing
333315	Photographic and Photocopying Equipment Manufacturing
333319	Other Commercial and Service Industry Machinery Manufacturing
3334	Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing
33341	Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing
333411	Air Purification Equipment Manufacturing
333412	Industrial and Commercial Fan and Blower Manufacturing
333414	Heating Equipment (except Warm Air Furnaces) Manufacturing
333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing
3335	Metalworking Machinery Manufacturing
33351	Metalworking Machinery Manufacturing
333511	Industrial Mold Manufacturing
333512	Machine Tool (Metal Cutting Types) Manufacturing

333513	Machine Tool (Metal Forming Types) Manufacturing
333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing
333515	Cutting Tool and Machine Tool Accessory Manufacturing
333516	Rolling Mill Machinery and Equipment Manufacturing
333518	Other Metalworking Machinery Manufacturing
3336	Engine, Turbine, and Power Transmission Equipment Manufacturing
33361	Engine, Turbine, and Power Transmission Equipment Manufacturing
333611	Turbine and Turbine Generator Set Units Manufacturing
333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing
333613	Mechanical Power Transmission Equipment Manufacturing
333618	Other Engine Equipment Manufacturing
3339	Other General Purpose Machinery Manufacturing
33391	Pump and Compressor Manufacturing
333911	Pump and Pumping Equipment Manufacturing
333912	Air and Gas Compressor Manufacturing
333913	Measuring and Dispensing Pump Manufacturing
33392	Material Handling Equipment Manufacturing
333921	Elevator and Moving Stairway Manufacturing
333922	Conveyor and Conveying Equipment Manufacturing
333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing
333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing
33399	All Other General Purpose Machinery Manufacturing
333991	Power-Driven Handtool Manufacturing
333992	Welding and Soldering Equipment Manufacturing
333993	Packaging Machinery Manufacturing
333994	Industrial Process Furnace and Oven Manufacturing
333995	Fluid Power Cylinder and Actuator Manufacturing
333996	Fluid Power Pump and Motor Manufacturing
333997	Scale and Balance Manufacturing
333999	All Other Miscellaneous General Purpose Machinery Manufacturing
334	Computer and Electronic Product Manufacturing
3341	Computer and Peripheral Equipment Manufacturing
33411	Computer and Peripheral Equipment Manufacturing
334111	Electronic Computer Manufacturing
334112	Computer Storage Device Manufacturing
334113	Computer Terminal Manufacturing
334119	Other Computer Peripheral Equipment Manufacturing
3342	Communications Equipment Manufacturing
33421	Telephone Apparatus Manufacturing
334210	Telephone Apparatus Manufacturing
33422	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing

334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing
33429	Other Communications Equipment Manufacturing
334290	Other Communications Equipment Manufacturing
3343	Audio and Video Equipment Manufacturing
33431	Audio and Video Equipment Manufacturing
334310	Audio and Video Equipment Manufacturing
3344	Semiconductor and Other Electronic Component Manufacturing
33441	Semiconductor and Other Electronic Component Manufacturing
334411	Electron Tube Manufacturing
334412	Bare Printed Circuit Board Manufacturing
334413	Semiconductor and Related Device Manufacturing
334414	Electronic Capacitor Manufacturing
334415	Electronic Resistor Manufacturing
334416	Electronic Coil, Transformer, and Other Inductor Manufacturing
334417	Electronic Connector Manufacturing
334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing
334419	Other Electronic Component Manufacturing
3345	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing
33451	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing
334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing
334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use
334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables
334514	Totalizing Fluid Meter and Counting Device Manufacturing
334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals
334516	Analytical Laboratory Instrument Manufacturing
334517	Irradiation Apparatus Manufacturing
334518	Watch, Clock, and Part Manufacturing
334519	Other Measuring and Controlling Device Manufacturing
3346	Manufacturing and Reproducing Magnetic and Optical Media
33461	Manufacturing and Reproducing Magnetic and Optical Media
334611	Software Reproducing
334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing
334613	Magnetic and Optical Recording Media Manufacturing
335	Electrical Equipment, Appliance, and Component Manufacturing
3351	Electric Lighting Equipment Manufacturing
33511	Electric Lamp Bulb and Part Manufacturing
335110	Electric Lamp Bulb and Part Manufacturing
33512	Lighting Fixture Manufacturing
335121	Residential Electric Lighting Fixture Manufacturing

335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing
335129	Other Lighting Equipment Manufacturing
3352	Household Appliance Manufacturing
33521	Small Electrical Appliance Manufacturing
335211	Electric Housewares and Household Fan Manufacturing
335212	Household Vacuum Cleaner Manufacturing
33522	Major Appliance Manufacturing
335221	Household Cooking Appliance Manufacturing
335222	Household Refrigerator and Home Freezer Manufacturing
335224	Household Laundry Equipment Manufacturing
335228	Other Major Household Appliance Manufacturing
3353	Electrical Equipment Manufacturing
33531	Electrical Equipment Manufacturing
335311	Power, Distribution, and Specialty Transformer Manufacturing
335312	Motor and Generator Manufacturing
335313	Switchgear and Switchboard Apparatus Manufacturing
335314	Relay and Industrial Control Manufacturing
3359	Other Electrical Equipment and Component Manufacturing
33591	Battery Manufacturing
335911	Storage Battery Manufacturing
335912	Primary Battery Manufacturing
33592	Communication and Energy Wire and Cable Manufacturing
335921	Fiber Optic Cable Manufacturing
335929	Other Communication and Energy Wire Manufacturing
33593	Wiring Device Manufacturing
335931	Current-Carrying Wiring Device Manufacturing
335932	Noncurrent-Carrying Wiring Device Manufacturing
33599	All Other Electrical Equipment and Component Manufacturing
335991	Carbon and Graphite Product Manufacturing
335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing
336	Transportation Equipment Manufacturing
3361	Motor Vehicle Manufacturing
33611	Automobile and Light Duty Motor Vehicle Manufacturing
336111	Automobile Manufacturing
336112	Light Truck and Utility Vehicle Manufacturing
33612	Heavy Duty Truck Manufacturing
336120	Heavy Duty Truck Manufacturing
3362	Motor Vehicle Body and Trailer Manufacturing
33621	Motor Vehicle Body and Trailer Manufacturing
336211	Motor Vehicle Body Manufacturing
336212	Truck Trailer Manufacturing
336213	Motor Home Manufacturing
336214	Travel Trailer and Camper Manufacturing

3363	Motor Vehicle Parts Manufacturing
33631	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing
336311	Carburetor, Piston, Piston Ring, and Valve Manufacturing
336312	Gasoline Engine and Engine Parts Manufacturing
33632	Motor Vehicle Electrical and Electronic Equipment Manufacturing
336321	Vehicular Lighting Equipment Manufacturing
336322	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing
33633	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing
336330	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing
33634	Motor Vehicle Brake System Manufacturing
336340	Motor Vehicle Brake System Manufacturing
33635	Motor Vehicle Transmission and Power Train Parts Manufacturing
336350	Motor Vehicle Transmission and Power Train Parts Manufacturing
33636	Motor Vehicle Seating and Interior Trim Manufacturing
336360	Motor Vehicle Seating and Interior Trim Manufacturing
33637	Motor Vehicle Metal Stamping
336370	Motor Vehicle Metal Stamping
33639	Other Motor Vehicle Parts Manufacturing
336391	Motor Vehicle Air-Conditioning Manufacturing
336399	All Other Motor Vehicle Parts Manufacturing
3364	Aerospace Product and Parts Manufacturing
33641	Aerospace Product and Parts Manufacturing
336411	Aircraft Manufacturing
336412	Aircraft Engine and Engine Parts Manufacturing
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing
336414	Guided Missile and Space Vehicle Manufacturing
336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing
3365	Railroad Rolling Stock Manufacturing
33651	Railroad Rolling Stock Manufacturing
336510	Railroad Rolling Stock Manufacturing
3366	Ship and Boat Building
33661	Ship and Boat Building
336611	Ship Building and Repairing
336612	Boat Building
3369	Other Transportation Equipment Manufacturing
33699	Other Transportation Equipment Manufacturing
336991	Motorcycle, Bicycle, and Parts Manufacturing
336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing
336999	All Other Transportation Equipment Manufacturing
337	Furniture and Related Product Manufacturing
3371	Household and Institutional Furniture and Kitchen Cabinet Manufacturing

33711	Wood Kitchen Cabinet and Countertop Manufacturing
337110	Wood Kitchen Cabinet and Countertop Manufacturing
33712	Household and Institutional Furniture Manufacturing
337121	Upholstered Household Furniture Manufacturing
337122	Nonupholstered Wood Household Furniture Manufacturing
337124	Metal Household Furniture Manufacturing
337125	Household Furniture (except Wood and Metal) Manufacturing
337127	Institutional Furniture Manufacturing
337129	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing
3372	Office Furniture (including Fixtures) Manufacturing
33721	Office Furniture (including Fixtures) Manufacturing
337211	Wood Office Furniture Manufacturing
337212	Custom Architectural Woodwork and Millwork Manufacturing
337214	Office Furniture (except Wood) Manufacturing
337215	Showcase, Partition, Shelving, and Locker Manufacturing
3379	Other Furniture Related Product Manufacturing
33791	Mattress Manufacturing
337910	Mattress Manufacturing
33792	Blind and Shade Manufacturing
337920	Blind and Shade Manufacturing
339	Miscellaneous Manufacturing
3391	Medical Equipment and Supplies Manufacturing
33911	Medical Equipment and Supplies Manufacturing
339112	Surgical and Medical Instrument Manufacturing
339113	Surgical Appliance and Supplies Manufacturing
339114	Dental Equipment and Supplies Manufacturing
339115	Ophthalmic Goods Manufacturing
339116	Dental Laboratories
3399	Other Miscellaneous Manufacturing
33991	Jewelry and Silverware Manufacturing
339911	Jewelry (except Costume) Manufacturing
339912	Silverware and Hollowware Manufacturing
339913	Jewelers' Material and Lapidary Work Manufacturing
339914	Costume Jewelry and Novelty Manufacturing
33992	Sporting and Athletic Goods Manufacturing
339920	Sporting and Athletic Goods Manufacturing
33993	Doll, Toy, and Game Manufacturing
339931	Doll and Stuffed Toy Manufacturing
339932	Game, Toy, and Children's Vehicle Manufacturing
33994	Office Supplies (except Paper) Manufacturing
339941	Pen and Mechanical Pencil Manufacturing
339942	Lead Pencil and Art Good Manufacturing
339943	Marking Device Manufacturing

339944	Carbon Paper and Inked Ribbon Manufacturing
33995	Sign Manufacturing
339950	Sign Manufacturing
33999	All Other Miscellaneous Manufacturing
339991	Gasket, Packing, and Sealing Device Manufacturing
339992	Musical Instrument Manufacturing
339993	Fastener, Button, Needle, and Pin Manufacturing
339994	Broom, Brush, and Mop Manufacturing
339995	Burial Casket Manufacturing
339999	All Other Miscellaneous Manufacturing
42	Wholesale Trade
423	Merchant Wholesalers, Durable Goods
4231	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers
42311	Automobile and Other Motor Vehicle Merchant Wholesalers
423110	Automobile and Other Motor Vehicle Merchant Wholesalers
42312	Motor Vehicle Supplies and New Parts Merchant Wholesalers
423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers
42313	Tire and Tube Merchant Wholesalers
423130	Tire and Tube Merchant Wholesalers
42314	Motor Vehicle Parts (Used) Merchant Wholesalers
423140	Motor Vehicle Parts (Used) Merchant Wholesalers
4232	Furniture and Home Furnishing Merchant Wholesalers
42321	Furniture Merchant Wholesalers
423210	Furniture Merchant Wholesalers
42322	Home Furnishing Merchant Wholesalers
423220	Home Furnishing Merchant Wholesalers
4233	Lumber and Other Construction Materials Merchant Wholesalers
42331	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers
423310	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers
42332	Brick, Stone, and Related Construction Material Merchant Wholesalers
423320	Brick, Stone, and Related Construction Material Merchant Wholesalers
42333	Roofing, Siding, and Insulation Material Merchant Wholesalers
423330	Roofing, Siding, and Insulation Material Merchant Wholesalers
42339	Other Construction Material Merchant Wholesalers
423390	Other Construction Material Merchant Wholesalers
4234	Professional and Commercial Equipment and Supplies Merchant Wholesalers
42341	Photographic Equipment and Supplies Merchant Wholesalers
423410	Photographic Equipment and Supplies Merchant Wholesalers
42342	Office Equipment Merchant Wholesalers
423420	Office Equipment Merchant Wholesalers
42343	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers
423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers
42344	Other Commercial Equipment Merchant Wholesalers

423440	Other Commercial Equipment Merchant Wholesalers
42345	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
42346	Ophthalmic Goods Merchant Wholesalers
423460	Ophthalmic Goods Merchant Wholesalers
42349	Other Professional Equipment and Supplies Merchant Wholesalers
423490	Other Professional Equipment and Supplies Merchant Wholesalers
4235	Metal and Mineral (except Petroleum) Merchant Wholesalers
42351	Metal Service Centers and Other Metal Merchant Wholesalers
423510	Metal Service Centers and Other Metal Merchant Wholesalers
42352	Coal and Other Mineral and Ore Merchant Wholesalers
423520	Coal and Other Mineral and Ore Merchant Wholesalers
4236	Electrical and Electronic Goods Merchant Wholesalers
42361	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers
423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers
42362	Electrical and Electronic Appliance, Television, and Radio Set Merchant Wholesalers
423620	Electrical and Electronic Appliance, Television, and Radio Set Merchant Wholesalers
42369	Other Electronic Parts and Equipment Merchant Wholesalers
423690	Other Electronic Parts and Equipment Merchant Wholesalers
4237	Hardware, and Plumbing and Heating Equipment and Supplies Merchant Wholesalers
42371	Hardware Merchant Wholesalers
423710	Hardware Merchant Wholesalers
42372	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers
423720	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers
42373	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers
423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers
42374	Refrigeration Equipment and Supplies Merchant Wholesalers
423740	Refrigeration Equipment and Supplies Merchant Wholesalers
4238	Machinery, Equipment, and Supplies Merchant Wholesalers
42381	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers
423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers
42382	Farm and Garden Machinery and Equipment Merchant Wholesalers
423820	Farm and Garden Machinery and Equipment Merchant Wholesalers
42383	Industrial Machinery and Equipment Merchant Wholesalers
423830	Industrial Machinery and Equipment Merchant Wholesalers
42384	Industrial Supplies Merchant Wholesalers
423840	Industrial Supplies Merchant Wholesalers
42385	Service Establishment Equipment and Supplies Merchant Wholesalers
423850	Service Establishment Equipment and Supplies Merchant Wholesalers

42386	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers
423860	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers
4239	Miscellaneous Durable Goods Merchant Wholesalers
42391	Sporting and Recreational Goods and Supplies Merchant Wholesalers
423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers
42392	Toy and Hobby Goods and Supplies Merchant Wholesalers
423920	Toy and Hobby Goods and Supplies Merchant Wholesalers
42393	Recyclable Material Merchant Wholesalers
423930	Recyclable Material Merchant Wholesalers
42394	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers
423940	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers
42399	Other Miscellaneous Durable Goods Merchant Wholesalers
423990	Other Miscellaneous Durable Goods Merchant Wholesalers
424	Merchant Wholesalers, Nondurable Goods
4241	Paper and Paper Product Merchant Wholesalers
42411	Printing and Writing Paper Merchant Wholesalers
424110	Printing and Writing Paper Merchant Wholesalers
42412	Stationery and Office Supplies Merchant Wholesalers
424120	Stationery and Office Supplies Merchant Wholesalers
42413	Industrial and Personal Service Paper Merchant Wholesalers
424130	Industrial and Personal Service Paper Merchant Wholesalers
4242	Drugs and Druggists' Sundries Merchant Wholesalers
42421	Drugs and Druggists' Sundries Merchant Wholesalers
424210	Drugs and Druggists' Sundries Merchant Wholesalers
4243	Apparel, Piece Goods, and Notions Merchant Wholesalers
42431	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers
424310	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers
42432	Men's and Boys' Clothing and Furnishings Merchant Wholesalers
424320	Men's and Boys' Clothing and Furnishings Merchant Wholesalers
42433	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers
424330	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers
42434	Footwear Merchant Wholesalers
424340	Footwear Merchant Wholesalers
4244	Grocery and Related Product Merchant Wholesalers
42441	General Line Grocery Merchant Wholesalers
424410	General Line Grocery Merchant Wholesalers
42442	Packaged Frozen Food Merchant Wholesalers
424420	Packaged Frozen Food Merchant Wholesalers
42443	Dairy Product (except Dried or Canned) Merchant Wholesalers
424430	Dairy Product (except Dried or Canned) Merchant Wholesalers
42444	Poultry and Poultry Product Merchant Wholesalers
424440	Poultry and Poultry Product Merchant Wholesalers
42445	Confectionery Merchant Wholesalers

424450	Confectionery Merchant Wholesalers
42446	Fish and Seafood Merchant Wholesalers
424460	Fish and Seafood Merchant Wholesalers
42447	Meat and Meat Product Merchant Wholesalers
424470	Meat and Meat Product Merchant Wholesalers
42448	Fresh Fruit and Vegetable Merchant Wholesalers
424480	Fresh Fruit and Vegetable Merchant Wholesalers
42449	Other Grocery and Related Products Merchant Wholesalers
424490	Other Grocery and Related Products Merchant Wholesalers
4245	Farm Product Raw Material Merchant Wholesalers
42451	Grain and Field Bean Merchant Wholesalers
424510	Grain and Field Bean Merchant Wholesalers
42452	Livestock Merchant Wholesalers
424520	Livestock Merchant Wholesalers
42459	Other Farm Product Raw Material Merchant Wholesalers
424590	Other Farm Product Raw Material Merchant Wholesalers
4246	Chemical and Allied Products Merchant Wholesalers
42461	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers
42469	Other Chemical and Allied Products Merchant Wholesalers
424690	Other Chemical and Allied Products Merchant Wholesalers
4247	Petroleum and Petroleum Products Merchant Wholesalers
42471	Petroleum Bulk Stations and Terminals
424710	Petroleum Bulk Stations and Terminals
42472	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)
4248	Beer, Wine, and Distilled Alcoholic Beverage Merchant Wholesalers
42481	Beer and Ale Merchant Wholesalers
424810	Beer and Ale Merchant Wholesalers
42482	Wine and Distilled Alcoholic Beverage Merchant Wholesalers
424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers
4249	Miscellaneous Nondurable Goods Merchant Wholesalers
42491	Farm Supplies Merchant Wholesalers
424910	Farm Supplies Merchant Wholesalers
42492	Book, Periodical, and Newspaper Merchant Wholesalers
424920	Book, Periodical, and Newspaper Merchant Wholesalers
42493	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers
424930	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers
42494	Tobacco and Tobacco Product Merchant Wholesalers
424940	Tobacco and Tobacco Product Merchant Wholesalers
42495	Paint, Varnish, and Supplies Merchant Wholesalers

424950	Paint, Varnish, and Supplies Merchant Wholesalers
42499	Other Miscellaneous Nondurable Goods Merchant Wholesalers
424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers
425	Wholesale Electronic Markets and Agents and Brokers
4251	Wholesale Electronic Markets and Agents and Brokers
42511	Business to Business Electronic Markets
425110	Business to Business Electronic Markets
42512	Wholesale Trade Agents and Brokers
425120	Wholesale Trade Agents and Brokers
44-45	Retail Trade
441	Motor Vehicle and Parts Dealers
4411	Automobile Dealers
44111	New Car Dealers
441110	New Car Dealers
44112	Used Car Dealers
441120	Used Car Dealers
4412	Other Motor Vehicle Dealers
44121	Recreational Vehicle Dealers
441210	Recreational Vehicle Dealers
44122	Motorcycle, Boat, and Other Motor Vehicle Dealers
441221	Motorcycle, ATV, and Personal Watercraft Dealers
441222	Boat Dealers
441229	All Other Motor Vehicle Dealers
4413	Automotive Parts, Accessories, and Tire Stores
44131	Automotive Parts and Accessories Stores
441310	Automotive Parts and Accessories Stores
44132	Tire Dealers
441320	Tire Dealers
442	Furniture and Home Furnishings Stores
4421	Furniture Stores
44211	Furniture Stores
442110	Furniture Stores
4422	Home Furnishings Stores
44221	Floor Covering Stores
442210	Floor Covering Stores
44229	Other Home Furnishings Stores
442291	Window Treatment Stores
442299	All Other Home Furnishings Stores
443	Electronics and Appliance Stores
4431	Electronics and Appliance Stores
44311	Appliance, Television, and Other Electronics Stores
443111	Household Appliance Stores
443112	Radio, Television, and Other Electronics Stores

44312	Computer and Software Stores
443120	Computer and Software Stores
44313	Camera and Photographic Supplies Stores
443130	Camera and Photographic Supplies Stores
444	Building Material and Garden Equipment and Supplies Dealers
4441	Building Material and Supplies Dealers
44411	Home Centers
444110	Home Centers
44412	Paint and Wallpaper Stores
444120	Paint and Wallpaper Stores
44413	Hardware Stores
444130	Hardware Stores
44419	Other Building Material Dealers
444190	Other Building Material Dealers
4442	Lawn and Garden Equipment and Supplies Stores
44421	Outdoor Power Equipment Stores
444210	Outdoor Power Equipment Stores
44422	Nursery, Garden Center, and Farm Supply Stores
444220	Nursery, Garden Center, and Farm Supply Stores
445	Food and Beverage Stores
4451	Grocery Stores
44511	Supermarkets and Other Grocery (except Convenience) Stores
445110	Supermarkets and Other Grocery (except Convenience) Stores
44512	Convenience Stores
445120	Convenience Stores
4452	Specialty Food Stores
44521	Meat Markets
445210	Meat Markets
44522	Fish and Seafood Markets
445220	Fish and Seafood Markets
44523	Fruit and Vegetable Markets
445230	Fruit and Vegetable Markets
44529	Other Specialty Food Stores
445291	Baked Goods Stores
445292	Confectionery and Nut Stores
445299	All Other Specialty Food Stores
4453	Beer, Wine, and Liquor Stores
44531	Beer, Wine, and Liquor Stores
445310	Beer, Wine, and Liquor Stores
446	Health and Personal Care Stores
4461	Health and Personal Care Stores
44611	Pharmacies and Drug Stores
446110	Pharmacies and Drug Stores

44612	Cosmetics, Beauty Supplies, and Perfume Stores
446120	Cosmetics, Beauty Supplies, and Perfume Stores
44613	Optical Goods Stores
446130	Optical Goods Stores
44619	Other Health and Personal Care Stores
446191	Food (Health) Supplement Stores
446199	All Other Health and Personal Care Stores
447	Gasoline Stations
4471	Gasoline Stations
44711	Gasoline Stations with Convenience Stores
447110	Gasoline Stations with Convenience Stores
44719	Other Gasoline Stations
447190	Other Gasoline Stations
448	Clothing and Clothing Accessories Stores
4481	Clothing Stores
44811	Men's Clothing Stores
448110	Men's Clothing Stores
44812	Women's Clothing Stores
448120	Women's Clothing Stores
44813	Children's and Infants' Clothing Stores
448130	Children's and Infants' Clothing Stores
44814	Family Clothing Stores
448140	Family Clothing Stores
44815	Clothing Accessories Stores
448150	Clothing Accessories Stores
44819	Other Clothing Stores
448190	Other Clothing Stores
4482	Shoe Stores
44821	Shoe Stores
448210	Shoe Stores
4483	Jewelry, Luggage, and Leather Goods Stores
44831	Jewelry Stores
448310	Jewelry Stores
44832	Luggage and Leather Goods Stores
448320	Luggage and Leather Goods Stores
451	Sporting Goods, Hobby, Book, and Music Stores
4511	Sporting Goods, Hobby, and Musical Instrument Stores
45111	Sporting Goods Stores
451110	Sporting Goods Stores
45112	Hobby, Toy, and Game Stores
451120	Hobby, Toy, and Game Stores
45113	Sewing, Needlework, and Piece Goods Stores
451130	Sewing, Needlework, and Piece Goods Stores

45114	Musical Instrument and Supplies Stores
451140	Musical Instrument and Supplies Stores
4512	Book, Periodical, and Music Stores
45121	Book Stores and News Dealers
451211	Book Stores
451212	News Dealers and Newsstands
45122	Prerecorded Tape, Compact Disc, and Record Stores
451220	Prerecorded Tape, Compact Disc, and Record Stores
452	General Merchandise Stores
4521	Department Stores
45211	Department Stores
452111	Department Stores (except Discount Department Stores)
452112	Discount Department Stores
4529	Other General Merchandise Stores
45291	Warehouse Clubs and Supercenters
452910	Warehouse Clubs and Supercenters
45299	All Other General Merchandise Stores
452990	All Other General Merchandise Stores
453	Miscellaneous Store Retailers
4531	Florists
45311	Florists
453110	Florists
4532	Office Supplies, Stationery, and Gift Stores
45321	Office Supplies and Stationery Stores
453210	Office Supplies and Stationery Stores
45322	Gift, Novelty, and Souvenir Stores
453220	Gift, Novelty, and Souvenir Stores
4533	Used Merchandise Stores
45331	Used Merchandise Stores
453310	Used Merchandise Stores
4539	Other Miscellaneous Store Retailers
45391	Pet and Pet Supplies Stores
453910	Pet and Pet Supplies Stores
45392	Art Dealers
453920	Art Dealers
45393	Manufactured (Mobile) Home Dealers
453930	Manufactured (Mobile) Home Dealers
45399	All Other Miscellaneous Store Retailers
453991	Tobacco Stores
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)
454	Nonstore Retailers
4541	Electronic Shopping and Mail-Order Houses
45411	Electronic Shopping and Mail-Order Houses

454111	Electronic Shopping
454112	Electronic Auctions
454113	Mail-Order Houses
4542	Vending Machine Operators
45421	Vending Machine Operators
454210	Vending Machine Operators
4543	Direct Selling Establishments
45431	Fuel Dealers
454311	Heating Oil Dealers
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers
454319	Other Fuel Dealers
45439	Other Direct Selling Establishments
454390	Other Direct Selling Establishments
48-49	Transportation and Warehousing
481	Air Transportation
4811	Scheduled Air Transportation
48111	Scheduled Air Transportation
481111	Scheduled Passenger Air Transportation
481112	Scheduled Freight Air Transportation
4812	Nonscheduled Air Transportation
48121	Nonscheduled Air Transportation
481211	Nonscheduled Chartered Passenger Air Transportation
481212	Nonscheduled Chartered Freight Air Transportation
481219	Other Nonscheduled Air Transportation
482	Rail Transportation
4821	Rail Transportation
48211	Rail Transportation
482111	Line-Haul Railroads
482112	Short Line Railroads
483	Water Transportation
4831	Deep Sea, Coastal, and Great Lakes Water Transportation
48311	Deep Sea, Coastal, and Great Lakes Water Transportation
483111	Deep Sea Freight Transportation
483112	Deep Sea Passenger Transportation
483113	Coastal and Great Lakes Freight Transportation
483114	Coastal and Great Lakes Passenger Transportation
4832	Inland Water Transportation
48321	Inland Water Transportation
483211	Inland Water Freight Transportation
483212	Inland Water Passenger Transportation
484	Truck Transportation
4841	General Freight Trucking
48411	General Freight Trucking, Local

484110	General Freight Trucking, Local
48412	General Freight Trucking, Long-Distance
484121	General Freight Trucking, Long-Distance, Truckload
484122	General Freight Trucking, Long-Distance, Less Than Truckload
4842	Specialized Freight Trucking
48421	Used Household and Office Goods Moving
484210	Used Household and Office Goods Moving
48422	Specialized Freight (except Used Goods) Trucking, Local
484220	Specialized Freight (except Used Goods) Trucking, Local
48423	Specialized Freight (except Used Goods) Trucking, Long-Distance
484230	Specialized Freight (except Used Goods) Trucking, Long-Distance
485	Transit and Ground Passenger Transportation
4851	Urban Transit Systems
48511	Urban Transit Systems
485111	Mixed Mode Transit Systems
485112	Commuter Rail Systems
485113	Bus and Other Motor Vehicle Transit Systems
485119	Other Urban Transit Systems
4852	Interurban and Rural Bus Transportation
48521	Interurban and Rural Bus Transportation
485210	Interurban and Rural Bus Transportation
4853	Taxi and Limousine Service
48531	Taxi Service
485310	Taxi Service
48532	Limousine Service
485320	Limousine Service
4854	School and Employee Bus Transportation
48541	School and Employee Bus Transportation
485410	School and Employee Bus Transportation
4855	Charter Bus Industry
48551	Charter Bus Industry
485510	Charter Bus Industry
4859	Other Transit and Ground Passenger Transportation
48599	Other Transit and Ground Passenger Transportation
485991	Special Needs Transportation
485999	All Other Transit and Ground Passenger Transportation
486	Pipeline Transportation
4861	Pipeline Transportation of Crude Oil
48611	Pipeline Transportation of Crude Oil
486110	Pipeline Transportation of Crude Oil
4862	Pipeline Transportation of Natural Gas
48621	Pipeline Transportation of Natural Gas
486210	Pipeline Transportation of Natural Gas

4869	Other Pipeline Transportation
48691	Pipeline Transportation of Refined Petroleum Products
486910	Pipeline Transportation of Refined Petroleum Products
48699	All Other Pipeline Transportation
486990	All Other Pipeline Transportation
487	Scenic and Sightseeing Transportation
4871	Scenic and Sightseeing Transportation, Land
48711	Scenic and Sightseeing Transportation, Land
487110	Scenic and Sightseeing Transportation, Land
4872	Scenic and Sightseeing Transportation, Water
48721	Scenic and Sightseeing Transportation, Water
487210	Scenic and Sightseeing Transportation, Water
4879	Scenic and Sightseeing Transportation, Other
48799	Scenic and Sightseeing Transportation, Other
487990	Scenic and Sightseeing Transportation, Other
488	Support Activities for Transportation
4881	Support Activities for Air Transportation
48811	Airport Operations
488111	Air Traffic Control
488119	Other Airport Operations
48819	Other Support Activities for Air Transportation
488190	Other Support Activities for Air Transportation
4882	Support Activities for Rail Transportation
48821	Support Activities for Rail Transportation
488210	Support Activities for Rail Transportation
4883	Support Activities for Water Transportation
48831	Port and Harbor Operations
488310	Port and Harbor Operations
48832	Marine Cargo Handling
488320	Marine Cargo Handling
48833	Navigational Services to Shipping
488330	Navigational Services to Shipping
48839	Other Support Activities for Water Transportation
488390	Other Support Activities for Water Transportation
4884	Support Activities for Road Transportation
48841	Motor Vehicle Towing
488410	Motor Vehicle Towing
48849	Other Support Activities for Road Transportation
488490	Other Support Activities for Road Transportation
4885	Freight Transportation Arrangement
48851	Freight Transportation Arrangement
488510	Freight Transportation Arrangement
4889	Other Support Activities for Transportation

48899	Other Support Activities for Transportation
488991	Packing and Crating
488999	All Other Support Activities for Transportation
491	Postal Service
4911	Postal Service
49111	Postal Service
491110	Postal Service
492	Couriers and Messengers
4921	Couriers and Express Delivery Services
49211	Couriers and Express Delivery Services
492110	Couriers and Express Delivery Services
4922	Local Messengers and Local Delivery
49221	Local Messengers and Local Delivery
492210	Local Messengers and Local Delivery
493	Warehousing and Storage
4931	Warehousing and Storage
49311	General Warehousing and Storage
493110	General Warehousing and Storage
49312	Refrigerated Warehousing and Storage
493120	Refrigerated Warehousing and Storage
49313	Farm Product Warehousing and Storage
493130	Farm Product Warehousing and Storage
49319	Other Warehousing and Storage
493190	Other Warehousing and Storage
51	Information
511	Publishing Industries (except Internet)
5111	Newspaper, Periodical, Book, and Directory Publishers
51111	Newspaper Publishers
511110	Newspaper Publishers
51112	Periodical Publishers
511120	Periodical Publishers
51113	Book Publishers
511130	Book Publishers
51114	Directory and Mailing List Publishers
511140	Directory and Mailing List Publishers
51119	Other Publishers
511191	Greeting Card Publishers
511199	All Other Publishers
5112	Software Publishers
51121	Software Publishers
511210	Software Publishers
512	Motion Picture and Sound Recording Industries
5121	Motion Picture and Video Industries

51211	Motion Picture and Video Production
512110	Motion Picture and Video Production
51212	Motion Picture and Video Distribution
512120	Motion Picture and Video Distribution
51213	Motion Picture and Video Exhibition
512131	Motion Picture Theaters (except Drive-Ins)
512132	Drive-In Motion Picture Theaters
51219	Postproduction Services and Other Motion Picture and Video Industries
512191	Teleproduction and Other Postproduction Services
512199	Other Motion Picture and Video Industries
5122	Sound Recording Industries
51221	Record Production
512210	Record Production
51222	Integrated Record Production/Distribution
512220	Integrated Record Production/Distribution
51223	Music Publishers
512230	Music Publishers
51224	Sound Recording Studios
512240	Sound Recording Studios
51229	Other Sound Recording Industries
512290	Other Sound Recording Industries
515	Broadcasting (except Internet)
5151	Radio and Television Broadcasting
51511	Radio Broadcasting
515111	Radio Networks
515112	Radio Stations
51512	Television Broadcasting
515120	Television Broadcasting
5152	Cable and Other Subscription Programming
51521	Cable and Other Subscription Programming
515210	Cable and Other Subscription Programming
517	Telecommunications
5171	Wired Telecommunications Carriers
51711	Wired Telecommunications Carriers
517110	Wired Telecommunications Carriers
5172	Wireless Telecommunications Carriers (except Satellite)
51721	Wireless Telecommunications Carriers (except Satellite)
517210	Wireless Telecommunications Carriers (except Satellite)
5174	Satellite Telecommunications
51741	Satellite Telecommunications
517410	Satellite Telecommunications
5179	Other Telecommunications
51791	Other Telecommunications

517911	Telecommunications Resellers
517919	All Other Telecommunications
518	Data Processing, Hosting and Related Services
5182	Data Processing, Hosting, and Related Services
51821	Data Processing, Hosting, and Related Services
518210	Data Processing, Hosting, and Related Services
519	Other Information Services
5191	Other Information Services
51911	News Syndicates
519110	News Syndicates
51912	Libraries and Archives
519120	Libraries and Archives
51913	Internet Publishing and Broadcasting and Web Search Portals
519130	Internet Publishing and Broadcasting and Web Search Portals
51919	All Other Information Services
519190	All Other Information Services
52	Finance and Insurance
521	Monetary Authorities-Central Bank
5211	Monetary Authorities-Central Bank
52111	Monetary Authorities-Central Bank
521110	Monetary Authorities-Central Bank
522	Credit Intermediation and Related Activities
5221	Depository Credit Intermediation
52211	Commercial Banking
522110	Commercial Banking
52212	Savings Institutions
522120	Savings Institutions
52213	Credit Unions
522130	Credit Unions
52219	Other Depository Credit Intermediation
522190	Other Depository Credit Intermediation
5222	Nondepository Credit Intermediation
52221	Credit Card Issuing
522210	Credit Card Issuing
52222	Sales Financing
522220	Sales Financing
52229	Other Nondepository Credit Intermediation
522291	Consumer Lending
522292	Real Estate Credit
522293	International Trade Financing
522294	Secondary Market Financing
522298	All Other Nondepository Credit Intermediation
5223	Activities Related to Credit Intermediation

52231	Mortgage and Nonmortgage Loan Brokers
522310	Mortgage and Nonmortgage Loan Brokers
52232	Financial Transactions Processing, Reserve, and Clearinghouse Activities
522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities
52239	Other Activities Related to Credit Intermediation
522390	Other Activities Related to Credit Intermediation
523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities
5231	Securities and Commodity Contracts Intermediation and Brokerage
52311	Investment Banking and Securities Dealing
523110	Investment Banking and Securities Dealing
52312	Securities Brokerage
523120	Securities Brokerage
52313	Commodity Contracts Dealing
523130	Commodity Contracts Dealing
52314	Commodity Contracts Brokerage
523140	Commodity Contracts Brokerage
5232	Securities and Commodity Exchanges
52321	Securities and Commodity Exchanges
523210	Securities and Commodity Exchanges
5239	Other Financial Investment Activities
52391	Miscellaneous Intermediation
523910	Miscellaneous Intermediation
52392	Portfolio Management
523920	Portfolio Management
52393	Investment Advice
523930	Investment Advice
52399	All Other Financial Investment Activities
523991	Trust, Fiduciary, and Custody Activities
523999	Miscellaneous Financial Investment Activities
524	Insurance Carriers and Related Activities
5241	Insurance Carriers
52411	Direct Life, Health, and Medical Insurance Carriers
524113	Direct Life Insurance Carriers
524114	Direct Health and Medical Insurance Carriers
52412	Direct Insurance (except Life, Health, and Medical) Carriers
524126	Direct Property and Casualty Insurance Carriers
524127	Direct Title Insurance Carriers
524128	Other Direct Insurance (except Life, Health, and Medical) Carriers
52413	Reinsurance Carriers
524130	Reinsurance Carriers
5242	Agencies, Brokerages, and Other Insurance Related Activities
52421	Insurance Agencies and Brokerages

524210	Insurance Agencies and Brokerages
52429	Other Insurance Related Activities
524291	Claims Adjusting
524292	Third Party Administration of Insurance and Pension Funds
524298	All Other Insurance Related Activities
525	Funds, Trusts, and Other Financial Vehicles
5251	Insurance and Employee Benefit Funds
52511	Pension Funds
525110	Pension Funds
52512	Health and Welfare Funds
525120	Health and Welfare Funds
52519	Other Insurance Funds
525190	Other Insurance Funds
5259	Other Investment Pools and Funds
52591	Open-End Investment Funds
525910	Open-End Investment Funds
52592	Trusts, Estates, and Agency Accounts
525920	Trusts, Estates, and Agency Accounts
52599	Other Financial Vehicles
525990	Other Financial Vehicles
53	Real Estate and Rental and Leasing
531	Real Estate
5311	Lessors of Real Estate
53111	Lessors of Residential Buildings and Dwellings
531110	Lessors of Residential Buildings and Dwellings
53112	Lessors of Nonresidential Buildings (except Miniwarehouses)
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)
53113	Lessors of Miniwarehouses and Self-Storage Units
531130	Lessors of Miniwarehouses and Self-Storage Units
53119	Lessors of Other Real Estate Property
531190	Lessors of Other Real Estate Property
5312	Offices of Real Estate Agents and Brokers
53121	Offices of Real Estate Agents and Brokers
531210	Offices of Real Estate Agents and Brokers
5313	Activities Related to Real Estate
53131	Real Estate Property Managers
531311	Residential Property Managers
531312	Nonresidential Property Managers
53132	Offices of Real Estate Appraisers
531320	Offices of Real Estate Appraisers
53139	Other Activities Related to Real Estate
531390	Other Activities Related to Real Estate
532	Rental and Leasing Services

5321	Automotive Equipment Rental and Leasing
53211	Passenger Car Rental and Leasing
532111	Passenger Car Rental
532112	Passenger Car Leasing
53212	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing
532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing
5322	Consumer Goods Rental
53221	Consumer Electronics and Appliances Rental
532210	Consumer Electronics and Appliances Rental
53222	Formal Wear and Costume Rental
532220	Formal Wear and Costume Rental
53223	Video Tape and Disc Rental
532230	Video Tape and Disc Rental
53229	Other Consumer Goods Rental
532291	Home Health Equipment Rental
532292	Recreational Goods Rental
532299	All Other Consumer Goods Rental
5323	General Rental Centers
53231	General Rental Centers
532310	General Rental Centers
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing
53241	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing
532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing
532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing
53242	Office Machinery and Equipment Rental and Leasing
532420	Office Machinery and Equipment Rental and Leasing
53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing
533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)
5331	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)
53311	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)
533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)
54	Professional, Scientific, and Technical Services
541	Professional, Scientific, and Technical Services
5411	Legal Services
54111	Offices of Lawyers
541110	Offices of Lawyers
54112	Offices of Notaries
541120	Offices of Notaries
54119	Other Legal Services
541191	Title Abstract and Settlement Offices
541199	All Other Legal Services

5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services
54121	Accounting, Tax Preparation, Bookkeeping, and Payroll Services
541211	Offices of Certified Public Accountants
541213	Tax Preparation Services
541214	Payroll Services
541219	Other Accounting Services
5413	Architectural, Engineering, and Related Services
54131	Architectural Services
541310	Architectural Services
54132	Landscape Architectural Services
541320	Landscape Architectural Services
54133	Engineering Services
541330	Engineering Services
54134	Drafting Services
541340	Drafting Services
54135	Building Inspection Services
541350	Building Inspection Services
54136	Geophysical Surveying and Mapping Services
541360	Geophysical Surveying and Mapping Services
54137	Surveying and Mapping (except Geophysical) Services
541370	Surveying and Mapping (except Geophysical) Services
54138	Testing Laboratories
541380	Testing Laboratories
5414	Specialized Design Services
54141	Interior Design Services
541410	Interior Design Services
54142	Industrial Design Services
541420	Industrial Design Services
54143	Graphic Design Services
541430	Graphic Design Services
54149	Other Specialized Design Services
541490	Other Specialized Design Services
5415	Computer Systems Design and Related Services
54151	Computer Systems Design and Related Services
541511	Custom Computer Programming Services
541512	Computer Systems Design Services
541513	Computer Facilities Management Services
541519	Other Computer Related Services
5416	Management, Scientific, and Technical Consulting Services
54161	Management Consulting Services
541611	Administrative Management and General Management Consulting Services
541612	Human Resources Consulting Services
541613	Marketing Consulting Services

541614	Process, Physical Distribution, and Logistics Consulting Services
541618	Other Management Consulting Services
54162	Environmental Consulting Services
541620	Environmental Consulting Services
54169	Other Scientific and Technical Consulting Services
541690	Other Scientific and Technical Consulting Services
5417	Scientific Research and Development Services
54171	Research and Development in the Physical, Engineering, and Life Sciences
541711	Research and Development in Biotechnology
541712	Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)
54172	Research and Development in the Social Sciences and Humanities
541720	Research and Development in the Social Sciences and Humanities
5418	Advertising, Public Relations, and Related Services
54181	Advertising Agencies
541810	Advertising Agencies
54182	Public Relations Agencies
541820	Public Relations Agencies
54183	Media Buying Agencies
541830	Media Buying Agencies
54184	Media Representatives
541840	Media Representatives
54185	Display Advertising
541850	Display Advertising
54186	Direct Mail Advertising
541860	Direct Mail Advertising
54187	Advertising Material Distribution Services
541870	Advertising Material Distribution Services
54189	Other Services Related to Advertising
541890	Other Services Related to Advertising
5419	Other Professional, Scientific, and Technical Services
54191	Marketing Research and Public Opinion Polling
541910	Marketing Research and Public Opinion Polling
54192	Photographic Services
541921	Photography Studios, Portrait
541922	Commercial Photography
54193	Translation and Interpretation Services
541930	Translation and Interpretation Services
54194	Veterinary Services
541940	Veterinary Services
54199	All Other Professional, Scientific, and Technical Services
541990	All Other Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises

551	Management of Companies and Enterprises
5511	Management of Companies and Enterprises
55111	Management of Companies and Enterprises
551111	Offices of Bank Holding Companies
551112	Offices of Other Holding Companies
551114	Corporate, Subsidiary, and Regional Managing Offices
56	Administrative and Support and Waste Management and Remediation Services
561	Administrative and Support Services
5611	Office Administrative Services
56111	Office Administrative Services
561110	Office Administrative Services
5612	Facilities Support Services
56121	Facilities Support Services
561210	Facilities Support Services
5613	Employment Services
56131	Employment Placement Agencies and Executive Search Services
561311	Employment Placement Agencies
561312	Executive Search Services
56132	Temporary Help Services
561320	Temporary Help Services
56133	Professional Employer Organizations
561330	Professional Employer Organizations
5614	Business Support Services
56141	Document Preparation Services
561410	Document Preparation Services
56142	Telephone Call Centers
561421	Telephone Answering Services
561422	Telemarketing Bureaus and Other Contact Centers
56143	Business Service Centers
561431	Private Mail Centers
561439	Other Business Service Centers (including Copy Shops)
56144	Collection Agencies
561440	Collection Agencies
56145	Credit Bureaus
561450	Credit Bureaus
56149	Other Business Support Services
561491	Repossession Services
561492	Court Reporting and Stenotype Services
561499	All Other Business Support Services
5615	Travel Arrangement and Reservation Services
56151	Travel Agencies
561510	Travel Agencies
56152	Tour Operators

561520	Tour Operators
56159	Other Travel Arrangement and Reservation Services
561591	Convention and Visitors Bureaus
561599	All Other Travel Arrangement and Reservation Services
5616	Investigation and Security Services
56161	Investigation, Guard, and Armored Car Services
561611	Investigation Services
561612	Security Guards and Patrol Services
561613	Armored Car Services
56162	Security Systems Services
561621	Security Systems Services (except Locksmiths)
561622	Locksmiths
5617	Services to Buildings and Dwellings
56171	Exterminating and Pest Control Services
561710	Exterminating and Pest Control Services
56172	Janitorial Services
561720	Janitorial Services
56173	Landscaping Services
561730	Landscaping Services
56174	Carpet and Upholstery Cleaning Services
561740	Carpet and Upholstery Cleaning Services
56179	Other Services to Buildings and Dwellings
561790	Other Services to Buildings and Dwellings
5619	Other Support Services
56191	Packaging and Labeling Services
561910	Packaging and Labeling Services
56192	Convention and Trade Show Organizers
561920	Convention and Trade Show Organizers
56199	All Other Support Services
561990	All Other Support Services
562	Waste Management and Remediation Services
5621	Waste Collection
56211	Waste Collection
562111	Solid Waste Collection
562112	Hazardous Waste Collection
562119	Other Waste Collection
5622	Waste Treatment and Disposal
56221	Waste Treatment and Disposal
562211	Hazardous Waste Treatment and Disposal
562212	Solid Waste Landfill
562213	Solid Waste Combustors and Incinerators
562219	Other Nonhazardous Waste Treatment and Disposal
5629	Remediation and Other Waste Management Services

56291	Remediation Services
562910	Remediation Services
56292	Materials Recovery Facilities
562920	Materials Recovery Facilities
56299	All Other Waste Management Services
562991	Septic Tank and Related Services
562998	All Other Miscellaneous Waste Management Services
61	Educational Services
611	Educational Services
6111	Elementary and Secondary Schools
61111	Elementary and Secondary Schools
611110	Elementary and Secondary Schools
6112	Junior Colleges
61121	Junior Colleges
611210	Junior Colleges
6113	Colleges, Universities, and Professional Schools
61131	Colleges, Universities, and Professional Schools
611310	Colleges, Universities, and Professional Schools
6114	Business Schools and Computer and Management Training
61141	Business and Secretarial Schools
611410	Business and Secretarial Schools
61142	Computer Training
611420	Computer Training
61143	Professional and Management Development Training
611430	Professional and Management Development Training
6115	Technical and Trade Schools
61151	Technical and Trade Schools
611511	Cosmetology and Barber Schools
611512	Flight Training
611513	Apprenticeship Training
611519	Other Technical and Trade Schools
6116	Other Schools and Instruction
61161	Fine Arts Schools
611610	Fine Arts Schools
61162	Sports and Recreation Instruction
611620	Sports and Recreation Instruction
61163	Language Schools
611630	Language Schools
61169	All Other Schools and Instruction
611691	Exam Preparation and Tutoring
611692	Automobile Driving Schools
611699	All Other Miscellaneous Schools and Instruction
6117	Educational Support Services

61171	Educational Support Services
611710	Educational Support Services
62	Health Care and Social Assistance
621	Ambulatory Health Care Services
6211	Offices of Physicians
62111	Offices of Physicians
621111	Offices of Physicians (except Mental Health Specialists)
621112	Offices of Physicians, Mental Health Specialists
6212	Offices of Dentists
62121	Offices of Dentists
621210	Offices of Dentists
6213	Offices of Other Health Practitioners
62131	Offices of Chiropractors
621310	Offices of Chiropractors
62132	Offices of Optometrists
621320	Offices of Optometrists
62133	Offices of Mental Health Practitioners (except Physicians)
621330	Offices of Mental Health Practitioners (except Physicians)
62134	Offices of Physical, Occupational and Speech Therapists, and Audiologists
621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists
62139	Offices of All Other Health Practitioners
621391	Offices of Podiatrists
621399	Offices of All Other Miscellaneous Health Practitioners
6214	Outpatient Care Centers
62141	Family Planning Centers
621410	Family Planning Centers
62142	Outpatient Mental Health and Substance Abuse Centers
621420	Outpatient Mental Health and Substance Abuse Centers
62149	Other Outpatient Care Centers
621491	HMO Medical Centers
621492	Kidney Dialysis Centers
621493	Freestanding Ambulatory Surgical and Emergency Centers
621498	All Other Outpatient Care Centers
6215	Medical and Diagnostic Laboratories
62151	Medical and Diagnostic Laboratories
621511	Medical Laboratories
621512	Diagnostic Imaging Centers
6216	Home Health Care Services
62161	Home Health Care Services
621610	Home Health Care Services
6219	Other Ambulatory Health Care Services
62191	Ambulance Services
621910	Ambulance Services

62199	All Other Ambulatory Health Care Services
621991	Blood and Organ Banks
621999	All Other Miscellaneous Ambulatory Health Care Services
622	Hospitals
6221	General Medical and Surgical Hospitals
62211	General Medical and Surgical Hospitals
622110	General Medical and Surgical Hospitals
6222	Psychiatric and Substance Abuse Hospitals
62221	Psychiatric and Substance Abuse Hospitals
622210	Psychiatric and Substance Abuse Hospitals
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals
62231	Specialty (except Psychiatric and Substance Abuse) Hospitals
622310	Specialty (except Psychiatric and Substance Abuse) Hospitals
623	Nursing and Residential Care Facilities
6231	Nursing Care Facilities
62311	Nursing Care Facilities
623110	Nursing Care Facilities
6232	Residential Mental Retardation, Mental Health and Substance Abuse Facilities
62321	Residential Mental Retardation Facilities
623210	Residential Mental Retardation Facilities
62322	Residential Mental Health and Substance Abuse Facilities
623220	Residential Mental Health and Substance Abuse Facilities
6233	Community Care Facilities for the Elderly
62331	Community Care Facilities for the Elderly
623311	Continuing Care Retirement Communities
623312	Homes for the Elderly
6239	Other Residential Care Facilities
62399	Other Residential Care Facilities
623990	Other Residential Care Facilities
624	Social Assistance
6241	Individual and Family Services
62411	Child and Youth Services
624110	Child and Youth Services
62412	Services for the Elderly and Persons with Disabilities
624120	Services for the Elderly and Persons with Disabilities
62419	Other Individual and Family Services
624190	Other Individual and Family Services
6242	Community Food and Housing, and Emergency and Other Relief Services
62421	Community Food Services
624210	Community Food Services
62422	Community Housing Services
624221	Temporary Shelters
624229	Other Community Housing Services

62423	Emergency and Other Relief Services
624230	Emergency and Other Relief Services
6243	Vocational Rehabilitation Services
62431	Vocational Rehabilitation Services
624310	Vocational Rehabilitation Services
6244	Child Day Care Services
62441	Child Day Care Services
624410	Child Day Care Services
71	Arts, Entertainment, and Recreation
711	Performing Arts, Spectator Sports, and Related Industries
7111	Performing Arts Companies
71111	Theater Companies and Dinner Theaters
711110	Theater Companies and Dinner Theaters
71112	Dance Companies
711120	Dance Companies
71113	Musical Groups and Artists
711130	Musical Groups and Artists
71119	Other Performing Arts Companies
711190	Other Performing Arts Companies
7112	Spectator Sports
71121	Spectator Sports
711211	Sports Teams and Clubs
711212	Racetracks
711219	Other Spectator Sports
7113	Promoters of Performing Arts, Sports, and Similar Events
71131	Promoters of Performing Arts, Sports, and Similar Events with Facilities
711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities
71132	Promoters of Performing Arts, Sports, and Similar Events without Facilities
711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities
7114	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
71141	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
7115	Independent Artists, Writers, and Performers
71151	Independent Artists, Writers, and Performers
711510	Independent Artists, Writers, and Performers
712	Museums, Historical Sites, and Similar Institutions
7121	Museums, Historical Sites, and Similar Institutions
71211	Museums
712110	Museums
71212	Historical Sites
712120	Historical Sites
71213	Zoos and Botanical Gardens
712130	Zoos and Botanical Gardens

71219	Nature Parks and Other Similar Institutions
712190	Nature Parks and Other Similar Institutions
713	Amusement, Gambling, and Recreation Industries
7131	Amusement Parks and Arcades
71311	Amusement and Theme Parks
713110	Amusement and Theme Parks
71312	Amusement Arcades
713120	Amusement Arcades
7132	Gambling Industries
71321	Casinos (except Casino Hotels)
713210	Casinos (except Casino Hotels)
71329	Other Gambling Industries
713290	Other Gambling Industries
7139	Other Amusement and Recreation Industries
71391	Golf Courses and Country Clubs
713910	Golf Courses and Country Clubs
71392	Skiing Facilities
713920	Skiing Facilities
71393	Marinas
713930	Marinas
71394	Fitness and Recreational Sports Centers
713940	Fitness and Recreational Sports Centers
71395	Bowling Centers
713950	Bowling Centers
71399	All Other Amusement and Recreation Industries
713990	All Other Amusement and Recreation Industries
72	Accommodation and Food Services
721	Accommodation
7211	Traveler Accommodation
72111	Hotels (except Casino Hotels) and Motels
721110	Hotels (except Casino Hotels) and Motels
72112	Casino Hotels
721120	Casino Hotels
72119	Other Traveler Accommodation
721191	Bed-and-Breakfast Inns
721199	All Other Traveler Accommodation
7212	RV (Recreational Vehicle) Parks and Recreational Camps
72121	RV (Recreational Vehicle) Parks and Recreational Camps
721211	RV (Recreational Vehicle) Parks and Campgrounds
721214	Recreational and Vacation Camps (except Campgrounds)
7213	Rooming and Boarding Houses
72131	Rooming and Boarding Houses
721310	Rooming and Boarding Houses

722	Food Services and Drinking Places
7221	Full-Service Restaurants
72211	Full-Service Restaurants
722110	Full-Service Restaurants
7222	Limited-Service Eating Places
72221	Limited-Service Eating Places
722211	Limited-Service Restaurants
722212	Cafeterias, Grill Buffets, and Buffets
722213	Snack and Nonalcoholic Beverage Bars
7223	Special Food Services
72231	Food Service Contractors
722310	Food Service Contractors
72232	Caterers
722320	Caterers
72233	Mobile Food Services
722330	Mobile Food Services
7224	Drinking Places (Alcoholic Beverages)
72241	Drinking Places (Alcoholic Beverages)
722410	Drinking Places (Alcoholic Beverages)
81	Other Services (except Public Administration)
811	Repair and Maintenance
8111	Automotive Repair and Maintenance
81111	Automotive Mechanical and Electrical Repair and Maintenance
811111	General Automotive Repair
811112	Automotive Exhaust System Repair
811113	Automotive Transmission Repair
811118	Other Automotive Mechanical and Electrical Repair and Maintenance
81112	Automotive Body, Paint, Interior, and Glass Repair
811121	Automotive Body, Paint, and Interior Repair and Maintenance
811122	Automotive Glass Replacement Shops
81119	Other Automotive Repair and Maintenance
811191	Automotive Oil Change and Lubrication Shops
811192	Car Washes
811198	All Other Automotive Repair and Maintenance
8112	Electronic and Precision Equipment Repair and Maintenance
81121	Electronic and Precision Equipment Repair and Maintenance
811211	Consumer Electronics Repair and Maintenance
811212	Computer and Office Machine Repair and Maintenance
811213	Communication Equipment Repair and Maintenance
811219	Other Electronic and Precision Equipment Repair and Maintenance
8113	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance

81131	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
8114	Personal and Household Goods Repair and Maintenance
81141	Home and Garden Equipment and Appliance Repair and Maintenance
811411	Home and Garden Equipment Repair and Maintenance
811412	Appliance Repair and Maintenance
81142	Reupholstery and Furniture Repair
811420	Reupholstery and Furniture Repair
81143	Footwear and Leather Goods Repair
811430	Footwear and Leather Goods Repair
81149	Other Personal and Household Goods Repair and Maintenance
811490	Other Personal and Household Goods Repair and Maintenance
812	Personal and Laundry Services
8121	Personal Care Services
81211	Hair, Nail, and Skin Care Services
812111	Barber Shops
812112	Beauty Salons
812113	Nail Salons
81219	Other Personal Care Services
812191	Diet and Weight Reducing Centers
812199	Other Personal Care Services
8122	Death Care Services
81221	Funeral Homes and Funeral Services
812210	Funeral Homes and Funeral Services
81222	Cemeteries and Crematories
812220	Cemeteries and Crematories
8123	Drycleaning and Laundry Services
81231	Coin-Operated Laundries and Drycleaners
812310	Coin-Operated Laundries and Drycleaners
81232	Drycleaning and Laundry Services (except Coin-Operated)
812320	Drycleaning and Laundry Services (except Coin-Operated)
81233	Linen and Uniform Supply
812331	Linen Supply
812332	Industrial Launderers
8129	Other Personal Services
81291	Pet Care (except Veterinary) Services
812910	Pet Care (except Veterinary) Services
81292	Photofinishing
812921	Photofinishing Laboratories (except One-Hour)
812922	One-Hour Photofinishing
81293	Parking Lots and Garages

812930	Parking Lots and Garages
81299	All Other Personal Services
812990	All Other Personal Services
813	Religious, Grantmaking, Civic, Professional, and Similar Organizations
8131	Religious Organizations
81311	Religious Organizations
813110	Religious Organizations
8132	Grantmaking and Giving Services
81321	Grantmaking and Giving Services
813211	Grantmaking Foundations
813212	Voluntary Health Organizations
813219	Other Grantmaking and Giving Services
8133	Social Advocacy Organizations
81331	Social Advocacy Organizations
813311	Human Rights Organizations
813312	Environment, Conservation and Wildlife Organizations
813319	Other Social Advocacy Organizations
8134	Civic and Social Organizations
81341	Civic and Social Organizations
813410	Civic and Social Organizations
8139	Business, Professional, Labor, Political, and Similar Organizations
81391	Business Associations
813910	Business Associations
81392	Professional Organizations
813920	Professional Organizations
81393	Labor Unions and Similar Labor Organizations
813930	Labor Unions and Similar Labor Organizations
81394	Political Organizations
813940	Political Organizations
81399	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)
813990	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)
814	Private Households
8141	Private Households
81411	Private Households
814110	Private Households
92	Public Administration
921	Executive, Legislative, and Other General Government Support
9211	Executive, Legislative, and Other General Government Support
92111	Executive Offices
921110	Executive Offices
92112	Legislative Bodies

921120	Legislative Bodies
92113	Public Finance Activities
921130	Public Finance Activities
92114	Executive and Legislative Offices, Combined
921140	Executive and Legislative Offices, Combined
92115	American Indian and Alaska Native Tribal Governments
921150	American Indian and Alaska Native Tribal Governments
92119	Other General Government Support
921190	Other General Government Support
922	Justice, Public Order, and Safety Activities
9221	Justice, Public Order, and Safety Activities
92211	Courts
92210	Courts
92212	Police Protection
922120	Police Protection
92213	Legal Counsel and Prosecution
922130	Legal Counsel and Prosecution
92214	Correctional Institutions
922140	Correctional Institutions
92215	Parole Offices and Probation Offices
922150	Parole Offices and Probation Offices
92216	Fire Protection
922160	Fire Protection
92219	Other Justice, Public Order, and Safety Activities
922190	Other Justice, Public Order, and Safety Activities
923	Administration of Human Resource Programs
9231	Administration of Human Resource Programs
92311	Administration of Education Programs
923110	Administration of Education Programs
92312	Administration of Public Health Programs
923120	Administration of Public Health Programs
92313	Administration of Human Resource Programs (except Education, Public Health, and Veterans' Affairs Programs)
923130	Administration of Human Resource Programs (except Education, Public Health, and Veterans' Affairs Programs)
92314	Administration of Veterans' Affairs
923140	Administration of Veterans' Affairs
924	Administration of Environmental Quality Programs
9241	Administration of Environmental Quality Programs
92411	Administration of Air and Water Resource and Solid Waste Management Programs
924110	Administration of Air and Water Resource and Solid Waste Management Programs
92412	Administration of Conservation Programs
924120	Administration of Conservation Programs

925	Administration of Housing Programs, Urban Planning, and Community Development
9251	Administration of Housing Programs, Urban Planning, and Community Development
92511	Administration of Housing Programs
925110	Administration of Housing Programs
92512	Administration of Urban Planning and Community and Rural Development
925120	Administration of Urban Planning and Community and Rural Development
926	Administration of Economic Programs
9261	Administration of Economic Program
92611	Administration of General Economic Programs
926110	Administration of General Economic Programs
92612	Regulation and Administration of Transportation Programs
926120	Regulation and Administration of Transportation Programs
92613	Regulation and Administration of Communications, Electric, Gas, and Other Utilities
926130	Regulation and Administration of Communications, Electric, Gas, and Other Utilities
92614	Regulation of Agricultural Marketing and Commodities
926140	Regulation of Agricultural Marketing and Commodities
92615	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors
926150	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors
927	Space Research and Technology
9271	Space Research and Technology
92711	Space Research and Technology
927110	Space Research and Technology
928	National Security and International Affairs
9281	National Security and International Affairs
92811	National Security
928110	National Security
92812	International Affairs
928120	International Affairs

1.2.9 Industry classification - OKED

Code	Label
01	Agriculture, hunting and related service activities
011	Plant growing
0111	Growing of cereals and other crops n.e.c.
01111	Growing of cereals and grain legumes, including seed growing
01112	Growing of potato and planting stock
01113	Growing of white beets and seeds
01114	Growing of oil crops and their seeds
01115	Growing of feeding crops and their seeds
01116	Growing of fiber crops and their seeds
01117	Growing of compact's cotton
01119	Growing of other crops n.e.c.
0112	Growing of vegetables, landscape-gardening and nursery garden production

01121	Growing of vegetables, seeds and seedling
01122	Growing of flowers, seedage of flowers
01123	Manufacture of farm production
0113	Growing of fruit, nuts, beverage and spice crops
01131	Growing of grapes, nuts horticultural and small-fruit crops
01132	Growing of spice crops and beverage crops
012	Farming of animals
0121	Farming of cattle, dairy farming
01210	Farming of cattle, dairy farming
0122	Farming of sheep, goats, horses, asses, mules and hinnies
01221	Farming of sheep, goats
01222	Farming of horses
01223	Farming of horses, asses, mules and hinnies, deers and camels
0123	Farming of swine
01230	Farming of swine
0124	Farming of poultry
01241	Farming of poultry, table bird, breeding bird, young birds
01242	Manufacture of eggs
01243	Mixed-mode manufacturer, meat and eggs
01244	Activity of incubator-poultry stations
0125	Farming of other animals
01250	Farming of other animals
013	Growing of crops combined with farming of animals (mixed farming)
0130	Growing of crops combined with farming of animals (mixed farming)
01300	Growing of crops combined with farming of animals (mixed farming)
014	Agricultural and animal husbandry service activities, except veterinary activities, landscape design
0141	Agricultural service activities, landscape design
01411	Operation of irrigation and drainage systems
01419	Other service activities in growing of cereals and other crops
0142	Agricultural and animal husbandry service activities, except veterinary activities
01420	Agricultural and animal husbandry service activities, except veterinary activities
015	Hunting, trapping and game propagation including related service activities
0150	Hunting, trapping and game propagation including related service activities
01500	Hunting, trapping and game propagation including related service activities
02	Forestry, logging and related service activities
020	Forestry, logging and related service activities
0201	Forestry and logging
02011	Forestry
02012	Logging
02013	Gathering of wild growing and non-wood forest products
0202	Forestry and logging related service activities
02020	Forestry and logging related service activities
05	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
050	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
0501	Fishing

05010	Fishing
0502	Operation of fish hatcheries and fish farms
05020	Operation of fish hatcheries and fish farms
10	Mining of coal and lignite; extraction of peat
101	Mining and agglomeration of hard coal
1010	Mining and agglomeration of hard coal
10101	Open-cut mining of hard coal
10102	Underground mining of hard coal
10103	Mining of hard coal
10104	Agglomeration of manufacture of coal bricks
102	Mining and agglomeration of lignite
1020	Mining and agglomeration of lignite
10201	Open-cut mining of lignite
10202	Underground mining of lignite
10203	Mining of lignite
10204	Agglomeration of manufacture of lignite bricks
103	Extraction and agglomeration of peat
1030	Extraction and agglomeration of peat
10301	Extraction of peat
10302	Agglomeration of peat and manufacture of peat bricks
11	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction excluding surveying
111	Extraction of crude petroleum and natural gas
1110	Extraction of crude petroleum and natural gas
11101	Extraction of crude petroleum and petroleum gas
11102	Extraction of combustible natural gases
112	Service activities incidental to oil and gas extraction
1120	Service activities incidental to oil and gas extraction
11200	Service activities incidental to oil and gas extraction
12	Mining of uranium and thorium ores
120	Mining of uranium and thorium ores
1200	Mining of uranium and thorium ores
12000	Mining of uranium and thorium ores
13	Mining of metal ores
131	Mining of iron ores
1310	Mining of iron ores
13101	Underground mining of iron ores
13102	Open-cut mining of iron ores
132	Mining of non-ferrous metal ores, except uranium and thorium ores
1320	Mining of non-ferrous metal ores, except uranium and thorium ores
13201	Mining and beneficiation of aluminiumiferous raw
13202	Mining and beneficiation of copper ore
13203	Mining and beneficiation of lead-zinc ore
13204	Mining and beneficiation of nickel-cobalt ore
13205	Mining and beneficiation of titano-magnesium raw
13206	Mining and beneficiation of tin ore
13207	Mining and beneficiation of stibium-mercury ores
13208	Mining of precious metal ores and sands and rare metal ores

13209	Mining of other precious metal ores
14	Other branches of mineral resource industry
141	Quarrying of stone
1411	Quarrying of trim stone and stone for construction
14110	Quarrying of trim stone and stone for construction
1412	Quarrying of limestone, gypsum and chalk
14120	Quarrying of limestone, gypsum and chalk
1413	Quarrying of slate
14130	Quarrying of slate
142	Quarrying of sand and clay
1421	Operation of gravel and sand pits
14210	Operation of gravel and sand pits
1422	Mining of clays and kaolin
14220	Mining of clays and kaolin
143	Mining of chemical and fertilizer minerals
1430	Mining of chemical and fertilizer minerals
14300	Mining of chemical and fertilizer minerals
144	Production of salt
1440	Production of salt
14400	Production of salt
145	Other branches of mineral resource industry n.e.c.
1450	Other branches of mineral resource industry n.e.c.
14501	Mining of asbestos
14502	Mining and beneficiation of nonmetal ore
14503	Extraction of raw materials for natural and manufactured porous aggregates
14504	Mining of charge stock for glass industry
14505	Mining of precious and semiprecious stones except gems, diamonds and amber
14506	Mining of diamonds
15	Manufacture of food products and beverages
151	Production, processing and preserving of meat and meat products
1511	Production, processing and preserving of meat
15110	Production, processing and preserving of meat
1512	Production, processing and preserving of poultry and rabbit meat
15120	Production, processing and preserving of poultry and rabbit meat
1513	Production of meat products
15130	Production of meat products
152	Processing and preserving of fish and fish products
1520	Processing and preserving of fish and fish products
15200	Processing and preserving of fish and fish products
153	Processing and preserving of vegetables and fruit
1531	Processing and preserving of potatoes
15310	Processing and preserving of potatoes
1532	Manufacture of fruit and vegetable juice
15320	Manufacture of fruit and vegetable juice
1533	Processing and preserving of vegetables and fruit n.e.c.
15330	Processing and preserving of vegetables and fruit n.e.c.
154	Manufacture of vegetable and animal oils and fats

1541	Manufacture of crude oils and fats
15410	Manufacture of crude oils and fats
1542	Manufacture of refined oils and fats
15420	Manufacture of refined oils and fats
1543	Manufacture of margarine
15430	Manufacture of margarine
155	Manufacture of dairy products
1551	Operation of dairies and cheese making
15511	Operation of dairies, except preserving and cheese making
15512	Manufacture of canned milk
1552	Manufacture of ice cream
15520	Manufacture of ice cream
156	Manufacture of grain mill products, starches and starch products
1561	Manufacture of grain mill products
15611	Manufacture of crude flour
15612	Manufacture of grain
15613	Manufacture of food concentrates
1562	Manufacture of starches and starch products
15620	Manufacture of starches and starch products
157	Manufacture of prepared animal feeds
1571	Manufacture of prepared feeds for farm animals
15710	Manufacture of prepared feeds for farm animals
1572	Manufacture of prepared pet foods
15720	Manufacture of prepared pet foods
158	Manufacture of other food products
1581	Manufacture of bread; manufacture of fresh pastry goods and cakes
15810	Manufacture of bread; manufacture of fresh pastry goods and cakes
1582	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
15820	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
1583	Manufacture of sugar
15830	Manufacture of sugar
1584	Manufacture of cocoa; chocolate and sugar confectionery
15840	Manufacture of cocoa; chocolate and sugar confectionery
1585	Manufacture of macaroni, noodles, couscous and similar farinaceous products
15850	Manufacture of macaroni, noodles, couscous and similar farinaceous products
1586	Processing of tea and coffee
15860	Processing of tea and coffee
1587	Manufacture of condiments and seasonings
15870	Manufacture of condiments and seasonings
1588	Manufacture of infant food and dietetic food
15880	Manufacture of infant food and dietetic food
1589	Manufacture of other food products n.e.c.
15891	Manufacture of soups, bouillons and products from eggs
15892	Manufacture of yeast
15899	Manufacture of other food products n.e.c.
159	Manufacture of beverages
1591	Manufacture of distilled potable alcoholic beverages

15910	Manufacture of distilled potable alcoholic beverages
1592	Production of ethyl alcohol from fermented materials
15920	Production of ethyl alcohol from fermented materials
1593	Manufacture of wines
15930	Manufacture of wines
1594	Manufacture of cider and other fruit wines
15940	Manufacture of cider
1595	Manufacture of other non-distilled fermented beverages
15950	Manufacture of other non-distilled fermented beverages
1596	Manufacture of beer
15960	Manufacture of beer
1597	Manufacture of malt
15970	Manufacture of malt
1598	Production of mineral waters and soft drinks
15980	Production of mineral waters and soft drinks
16	Manufacture of tobacco products
160	Manufacture of tobacco products
1600	Manufacture of tobacco products
16001	Fermentation of tobacco
16002	Manufacture of tobacco products
17	Textile manufacture
171	Spinning of textile fibres
1711	Spinning of cotton-type fibres
17111	Preparation of cotton-type fibres
17112	Spinning of cotton-type fibres
1712	Card spinning of wool fibres
17121	Preparation of wool fibres
17122	Spinning of wool fibres
1713	Combing spinning of wool fibres
17131	Preparation of worsted wool
17132	Spinning of worsted wool
1714	Spinning of flax-fibres
17141	Preparation of flax-fibres
17142	Spinning of flax-fibres
1715	Manufacturing of natural silk, artificial and synthetic fibers
17151	Preparation of silk fibre
17152	Spinning of silk fibre
1716	Manufacture of sewing threads
17161	Cotton-type weaving
17162	Flax-type weaving
17163	Silk-type weaving
17164	Other textile weaving
1717	Preparation and spinning of other textile fibres
17171	Preparation of other textile fibres
17172	Spinning of other textile fibres
172	Weaving manufacture
1721	Cotton-type weaving

17210	Cotton-type weaving
1722	Woollen-type weaving
17220	Woollen-type weaving
1723	Worsted-type weaving
17230	Worsted-type weaving
1724	Silk-type weaving
17240	Silk-type weaving
1725	Other textile weaving
17251	Manufacture of linen fabric
17259	Other weaving
173	Finishing of textiles
1730	Finishing of textiles
17300	Finishing of textiles
174	Manufacture of made-up textile articles, except apparel
1740	Manufacture of made-up textile articles, except apparel
17400	Manufacture of made-up textile articles, except apparel
175	Manufacture of other textiles
1751	Manufacture of carpets and rugs
17510	Manufacture of carpets and rugs
1752	Manufacture of cordage, rope, twine and netting
17521	Manufacture of cordage, rope, twine
17522	Manufacture of products from cordage and nets
1753	Manufacture of nonwovens and articles made from nonwovens, except apparel
17530	Manufacture of nonwovens and articles made from nonwovens, except apparel
1754	Manufacture of other textiles n.e.c.
17541	Manufacture of textile ware
17542	Manufacture of felting articles
17549	Manufacture of other textiles
176	Manufacture of textile fabrics
1760	Manufacture of textile fabrics
17600	Manufacture of textile fabrics
177	Manufacture of textile fabrics
1771	Manufacture of textile legwear garment
17710	Manufacture of textile legwear garment
1772	Manufacture of knitted and crocheted pullovers, cardigans and similar articles
17720	Manufacture of knitted and crocheted pullovers, cardigans and similar articles
18	Manufacture of wearing apparel; dressing and dyeing of fur
181	Manufacture of leather clothes
1810	Manufacture of leather clothes
18100	Manufacture of leather clothes
182	Manufacture of other wearing apparel
1821	Manufacture of workwear
18210	Manufacture of workwear
1822	Manufacture of outer garments
18220	Manufacture of outer garments
1823	Manufacture of underwear
18230	Manufacture of underwear

1824	Manufacture of other wearing apparel and accessories n.e.c.
18241	Manufacture of headdresses
18249	Manufacture of other clothing and accessories
183	Dressing and dyeing of fur; manufacture of articles of fur
1830	Dressing and dyeing of fur; manufacture of articles of fur
18301	Dressing and dyeing of fur
18302	Manufacture of simulation fur and articles of it
18303	Manufacture of natural and simulation fur articles
19	Manufacturing of leather; leather articles and manufacture of footwear
191	Tanning and dressing of leather
1910	Tanning and dressing of leather
19101	Manufacture of real leathers
19102	Manufacture of imitation leathers and filler material
192	Manufacture of luggage, handbags and the like
1920	Manufacture of luggage, handbags and the like
19201	Manufacture of luggage, handbags and the like
19202	Manufacture of saddlery and harness
193	Manufacture of footwear
1930	Manufacture of footwear
19300	Manufacture of footwear
20	Woodworking and manufacture of wood and cork articles, except furniture
201	Sawmilling and planing of wood, impregnation of wood
2010	Sawmilling and planing of wood, impregnation of wood
20101	Sawmilling and planing of wood
20102	Wood preservation
20103	Manufacture of wooden cover for floor, including non assembled parquetry
202	Manufacture of veneer, plywood, cauls, panels
2020	Manufacture of veneer, plywood, cauls, panels
20200	Manufacture of veneer, plywood, cauls, panels
203	Manufacture of wooden building constructions and millwork
2030	Manufacture of wooden building constructions and millwork
20301	Manufacture of wooden products
20302	Manufacture of wooden pre-engineered buildings
20303	Manufacture of wooden container, all-movable, mountable-and-dismountable buildings
204	Manufacture of wooden containers
2040	Manufacture of wooden containers
20400	Manufacture of wooden containers
205	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
2051	Manufacture of other products of wood
20511	Manufacture of various products of wood
20512	Manufacture of ornamental products of wood
2052	Manufacture of articles of cork, straw and plaiting materials
20520	Manufacture of articles of cork, straw and plaiting materials
21	Manufacture of paper pulp, paper, paperboard and articles of paper and paperboard
211	Manufacture of paper pulp, paper and paperboard
2111	Manufacture of paper pulp
21110	Manufacture of paper pulp

2112	Manufacture of paper and paperboard
21120	Manufacture of paper and paperboard
212	Manufacture of articles of paper and paperboard
2121	Manufacture of corrugated paperboard, containers of paper and paperboard
21211	Manufacture of corrugated paperboard
21212	Manufacture of containers of paper and paperboard
2122	Manufacture of household and sanitary goods and toilet requisites of paper
21220	Manufacture of household and sanitary goods and toilet requisites of paper
2123	Manufacture of paper stationery
21230	Manufacture of paper stationery
2124	Manufacture of wallpaper
21240	Manufacture of wallpaper
2125	Manufacture of other articles of paper and paperboard n.e.c.
21250	Manufacture of other articles of paper and paperboard n.e.c.
22	Publishing, printing and reproduction of recorded media
221	Publishing
2211	Publishing of books
22110	Publishing of books
2212	Publishing of newspapers
22120	Publishing of newspapers
2213	Publishing of journals and periodicals
22130	Publishing of journals and periodicals
2214	Publishing of sound recordings
22140	Publishing of sound recordings
2215	Other publishing
22150	Other publishing
222	Printing and service activities related to printing
2221	Printing of newspapers
22210	Printing of newspapers
2222	Printing n.e.c.
22220	Printing n.e.c.
2223	Bookbinding and finishing
22230	Bookbinding and finishing
2224	Composing and plate-making
22240	Composing and plate-making
2225	Other activities related to printing
22250	Other activities related to printing
223	Reproduction of recorded media
2231	Reproduction of sound recording
22310	Reproduction of sound recording
2232	Reproduction of video recording
22320	Reproduction of video recording
2233	Reproduction of computer media
22330	Reproduction of computer media
23	Manufacture of coke, refined petroleum products and nuclear fuel
231	Manufacture of coke
2310	Manufacture of coke

23100	Manufacture of coke
232	Manufacture of refined petroleum products
2320	Manufacture of refined petroleum products
23200	Manufacture of refined petroleum products
233	Processing of nuclear fuel
2330	Processing of nuclear fuel
23300	Processing of nuclear fuel
24	Manufacture of chemicals and chemical products
241	Manufacture of basic chemicals
2411	Manufacture of industrial gases
24110	Manufacture of industrial gases
2412	Manufacture of dyes and pigments
24120	Manufacture of dyes and pigments
2413	Manufacture of other inorganic basic chemicals
24130	Manufacture of other inorganic basic chemicals
2414	Manufacture of other inorganic basic chemicals
24141	Manufacture of tanning agents
24149	Manufacture of other organic basic chemicals
2415	Manufacture of fertilizers and nitrogen compounds
24151	Manufacture of fertilizers
24152	Manufacture of nitrogen compounds
2416	Manufacture of plastics in primary forms
24160	Manufacture of plastics in primary forms
2417	Manufacture of synthetic rubber in primary forms
24170	Manufacture of synthetic rubber in primary forms
242	Manufacture of agrochemical articles
2420	Manufacture of agrochemical articles
24200	Manufacture of agrochemical articles
243	Manufacture of paints and varnishes
2430	Manufacture of paints, varnishes, enamels and similar products, printing inks and mastics
24301	Manufacture of paints, varnishes, enamels and mineral pigments for them
24302	Manufacture of finished solvents and thinners for paints and varnishes
244	Manufacture of pharmaceuticals
2441	Manufacture of basic pharmaceutical products
24410	Manufacture of basic pharmaceutical products
2442	Manufacture of pharmaceutical preparations
24421	Manufacture of pharmaceutical preparations for medical employment
24422	Manufacture of pharmaceutical preparations employed in veterinary medicine
24423	Manufacture of tooth cement employed in stomatology
245	Manufacture of soap, cleaning and polishing preparations, perfumes and toilet preparations
2451	Manufacture of soap, cleaning and polishing preparations
24510	Manufacture of soap, cleaning and polishing preparations
2452	Manufacture of perfumes and toilet preparations
24520	Manufacture of perfumes and toilet preparations
246	Manufacture of chemical products
2461	Manufacture of explosives

24610	Manufacture of explosives
2462	Manufacture of glues and gelatines
24620	Manufacture of glues and gelatines
2463	Manufacture of essential oils
24630	Manufacture of essential oils
2464	Manufacture of photographic chemical materials
24640	Manufacture of photographic chemical materials
2465	Manufacture of prepared unrecorded media
24650	Manufacture of prepared unrecorded media
2466	Manufacture of other chemical products
24661	Manufacture of materials employed in finishing of textile articles
24662	Manufacture of carbon black
24669	Manufacture of other chemical products
247	Manufacture of artificial and synthetic fibres
2470	Manufacture of artificial and synthetic fibres
24700	Manufacture of artificial and synthetic fibres
25	Manufacture of rubber and plastic products
251	Manufacture of rubber products
2511	Manufacture of rubber tyres and tubes
25110	Manufacture of rubber tyres and tubes
2512	Retreading and rebuilding of rubber tyres
25120	Retreading and rebuilding of rubber tyres
2513	Manufacture of other rubber products
25131	Manufacture of rubber products
25132	Manufacture of rubber sanitary-hygienic and medical products
252	Manufacture of plastic products
2521	Manufacture of plastic plates, sheets, tubes and profiles
25210	Manufacture of plastic plates, sheets, tubes and profiles
2522	Manufacture of plastic packing goods
25220	Manufacture of plastic packing goods
2523	Manufacture of plastic products employed in building
25230	Manufacture of plastic products employed in building
2524	Manufacture of other plastic products
25240	Manufacture of other plastic products
26	Manufacture of other non-metallic mineral products
261	Manufacture of glass and glass products
2611	Manufacture of flat glass
26110	Manufacture of flat glass
2612	Shaping and processing of flat glass
26120	Shaping and processing of flat glass
2613	Manufacture of hollow glass products
26131	Manufacture of glass packaging
26132	Manufacture of household articles of glass and glass tableware
2614	Manufacture of glass fibres
26140	Manufacture of glass fibres
2615	Manufacture and processing of other glass products
26151	Manufacture of electrotechnical and electrovacuum glass

26152	Manufacture of laboratory ware of glass
26159	Manufacture of glass products n.e.c.
262	Manufacture of ceramic goods not used in construction
2621	Manufacture of ceramic household and ornamental articles
26211	Manufacture of household articles of porcelain, faience
26212	Manufacture of household jiguline
2622	Manufacture of ceramic sanitary fixtures
26220	Manufacture of ceramic sanitary fixtures
2623	Manufacture of ceramic insulators and insulating fittings
26230	Manufacture of ceramic insulators and insulating fittings
2624	Manufacture of other technical ceramic products
26240	Manufacture of other technical ceramic products
2625	Manufacture of other ceramic products
26250	Manufacture of other ceramic products
2626	Manufacture of refractory ceramic products
26260	Manufacture of refractory ceramic products
263	Manufacture of ceramic tiles and flags
2630	Manufacture of ceramic tiles and flags
26300	Manufacture of ceramic tiles and flags
264	Manufacture of bricks, tiles and construction products, in baked clay
2640	Manufacture of bricks, tiles and construction products, in baked clay
26400	Manufacture of bricks, tiles and construction products, in baked clay
265	Manufacture of cement, lime and plaster
2651	Manufacture of cement
26510	Manufacture of cement
2652	Manufacture of lime
26521	Manufacture of lime
26522	Manufacture of limestone and dolomite powder
2653	Manufacture of plaster
26530	Manufacture of plaster
266	Manufacture of articles of concrete, plaster or cement
2661	Manufacture of concrete products for construction purposes
26611	Manufacture of pre-fabricated ferroconcrete and concrete structures and articles
26612	Manufacture of building blocks
26613	Manufacture of lime-sand bricks
2662	Manufacture of plaster products for construction purposes
26620	Manufacture of plaster products for construction purposes
2663	Manufacture of ready-mixed concrete
26631	Manufacture of ready-mixed concrete
26632	Manufacture of asphalt concrete
2664	Manufacture of mortars
26640	Manufacture of mortars
2665	Manufacture of articles of asbestos and fibre cement
26650	Manufacture of articles of asbestos and fibre cement
2666	Manufacture of other articles of concrete, plaster and cement
26660	Manufacture of other articles of concrete, plaster and cement
267	Cutting, shaping and finishing of ornamental and building stone

2670	Cutting, shaping and finishing of ornamental and building stone
26700	Cutting, shaping and finishing of ornamental and building stone
268	Manufacture of other non-metallic mineral products
2681	Manufacture of abrasive products
26810	Manufacture of abrasive products
2682	Manufacture of other non-metallic mineral products n.e.c.
26821	Manufacture of technical articles of asbestos
26822	Manufacture of mineral heat- and sound insulating materials and articles
26823	Manufacture of flexible roofing and damp-proof materials
26824	Manufacture of artificial and processing of natural porous fillers
26825	Manufacture of forming materials
26826	Manufacture of articles of nonmetal ore
27	Manufacture of basic metals
271	Manufacture of cast iron, steel, ferroalloy
2710	Manufacture of cast iron, steel, ferroalloy
27100	Manufacture of cast iron, steel, ferroalloy
272	Manufacture of pipes
2721	Manufacture of cast iron pipes
27210	Manufacture of cast iron pipes
2722	Manufacture of steel pipes
27220	Manufacture of steel pipes
273	Other primary treatment of cast iron and steel
2731	Cold drawing
27310	Cold drawing
2732	Cold rolling of narrow strips
27320	Cold rolling of narrow strips
2733	Cold stamping and folding
27330	Cold stamping and folding
2734	Manufacture of wire
27340	Manufacture of wire
274	Manufacture of non-ferrous metals
2741	Manufacture of precious metals
27410	Manufacture of precious metals
2742	Manufacture of aluminium
27420	Manufacture of aluminium
2743	Manufacture of lead, zinc and tin
27430	Manufacture of lead, zinc and tin
2744	Manufacture of copper
27440	Manufacture of copper
2745	Manufacture of other non-ferrous metals
27451	Manufacture of nickel and cobalt
27452	Manufacture of titanium, magnesium, tungsten and molybdenum
27453	Manufacture of antimony and mercury
27454	Processing of non-ferrous metals and alloys
27455	Manufacture of less-common metals and semiconductor materials
275	Metal casting
2751	Iron casting

27510	Iron casting
2752	Steel casting
27520	Steel casting
2753	Light metal casting
27530	Light metal casting
2754	Other non-ferrous metals casting
27540	Other non-ferrous metals casting
28	Manufacture of finished metal articles
281	Manufacture of constructional metal products and articles
2811	Manufacture of constructional metal products
28111	Manufacture of constructional steel products
28112	Manufacture of constructional light metal products
28113	Manufacture of building constructions and articles of aluminium and aluminium alloys
28114	Manufacture of container, mountable-and-dismountable buildings
2812	Manufacture of building metal articles
28120	Manufacture of building metal articles
282	Manufacture of metal tanks, reservoirs and containers; manufacture of central heating radiators and boilers
2821	Manufacture of metal tanks, reservoirs and other containers
28210	Manufacture of metal tanks, reservoirs and other containers
2822	Manufacture of central heating radiators and boilers
28220	Manufacture of central heating radiators and boilers
283	Manufacture of steam generators, except central heating hot water boilers
2830	Manufacture of steam generators, except central heating hot water boilers
28300	Manufacture of steam generators, except central heating hot water boilers
284	Forging, pressing, stamping and roll forming of metal; powder metallurgy
2840	Forging, pressing, stamping and roll forming of metal; powder metallurgy
28401	Manufacture of finished or semi-finished metal articles by forging, pressing, stamping or roll forming of metal
28402	Powder metallurgy
285	Treatment and coating of metals; general mechanical engineering
2851	Treatment and coating of metals
28510	Treatment and coating of metals
2852	General mechanical engineering
28520	General mechanical engineering
286	Manufacture of cutlery, tools and general hardware
2861	Manufacture of cutlery
28610	Manufacture of cutlery
2862	Manufacture of tools
28621	Manufacture of metal- and woodworking tools
28622	Manufacture of agricultural and lawn-and-garden tools
2863	Manufacture of locks and hinges
28630	Manufacture of locks and hinges
287	Manufacture of other finished metal articles
2871	Manufacture of metal barrels and similar reservoirs
28710	Manufacture of metal barrels and similar reservoirs
2872	Manufacture of package of light metals
28720	Manufacture of package of light metals

2873	Manufacture of articles of wire
28730	Manufacture of articles of wire
2874	Manufacture of fasteners, screw machine products, chains and springs
28740	Manufacture of fasteners, screw machine products, chains and springs
2875	Manufacture of other finished metal articles
28751	Manufacture of metal sanitary equipment
28752	Manufacture of household ware
28759	Manufacture of other metal articles
29	Manufacture of machines and equipment
291	Manufacture of metal equipment
2911	Manufacture of engines, turbines, excluding avia-, auto- and motorcycle engines
29111	Manufacture of engines
29112	Manufacture of turbines
29119	Maintenance of engines, turbines, excluding avia-, auto- and motorcycle engines
2912	Manufacture of pumps, compressors and hydraulic systems
29121	Manufacture of hydraulic pumps
29122	Manufacture of vacuum and air pumps
29123	Manufacture of compressors
29129	Maintenance of pumps and compressors
2913	Manufacture of cranes and valves
29130	Manufacture of cranes and valves
2914	Manufacture of bearings, gears, gearing and driving elements
29141	Manufacture of bearings
29142	Manufacture of general purpose machinery
29149	Maintenance of bearings and general purpose machinery
292	Manufacture of other equipment for general purpose
2921	Manufacture of furnaces and furnace burners
29211	Manufacture of non-electric furnaces and furnace burners and accessories
29212	Manufacture of electric furnaces
29219	Maintenance of electric and non-electric furnaces
2922	Manufacture of lifting and handling equipment
29221	Manufacture of cranes excluding building cranes
29222	Manufacture of construction cranes
29223	Manufacture of continuous flow transport equipment
29224	Manufacture of elevators
29225	Manufacture of automatic and electric lift trucks
29226	Manufacture of other lifting and carrying, loading and storage equipment
29229	Repair of lifting and rigging equipment
2923	Manufacture of industrial refrigeration and ventilation equipment
29231	Manufacture of refrigeration and freezing equipment
29232	Manufacture of air conditioners and fans
29239	Repair of cooling and ventilation units excluding ones for household use
2924	Manufacture of other general purpose machinery not elsewhere classified
29241	Manufacture of weight measuring equipment (excluding precision laboratory balances)
29242	Manufacture of filtering and purification equipment
29243	Manufacture of equipment for spraying and dispersion of liquids or powders
29244	Manufacture of packing and wrapping machines

29245	Manufacture of chemical process machines and equipment
29248	Manufacture of other machinery and its parts
29249	Repair of general purpose machines
293	Manufacture of agricultural and forestry machinery
2931	Manufacture of agricultural tractors
29311	Manufacture of agricultural tractors (without repair)
29319	Repair of agricultural tractors
2932	Manufacture of other agricultural and forestry machinery
29321	Manufacture of agricultural machinery
29322	Manufacture of equipment for cattle breeding and fodder production
29323	Manufacture of logging and soil improvement equipment
29329	Repair of agricultural machinery
294	Manufacture of industrial machines
2941	Manufacture of portable hand-held power tools
29410	Manufacture of portable hand-held power tools
2942	Manufacture of metal working machines
29421	Manufacture of machines for laser working of metals and similar to them, of machining centres
29422	Manufacture of lathes, boring, drilling and milling machines
29423	Manufacture of other metal cutting machines
29424	Manufacture of appliances for metal working machines
2943	Manufacture of other industrial machines not elsewhere classified
29431	Manufacture of industrial machines for working stone, wood and other similar solid materials
29432	Manufacture of equipment for brazing and welding, machinery for surface tempering and gas-thermal sputtering
29433	Manufacture of parts and appliances of other industrial machines
295	Manufacture of other special purpose equipment
2951	Manufacture of metallurgical machinery
29511	Manufacture of metallurgical equipment (without repair)
29519	Repair of metallurgical equipment
2952	Manufacture of mining and construction machinery
29521	Manufacture of ore mining equipment
29522	Manufacture of road and digging machines
29523	Manufacture of construction machines
29524	Manufacture of construction materials processing equipment
29525	Manufacture of equipment for peat industry
29529	Repair of mining and construction machinery
2953	Manufacture of machinery for production of food including beverages and tobacco goods
29531	Manufacture of machines for agriproduct processing (without repair)
29539	Repair of machines for agriproduct processing
2954	Manufacture of equipment for production of textile, fur and leather goods and garments
29541	Manufacture of machinery for textile industry
29542	Manufacture of machinery for garment and knitting industry
29543	Manufacture of household sewing machines
29544	Manufacture of machinery for footwear, fur, leather and fancy goods industry
29545	Manufacture of special equipment for public service establishments

29549	Repair of machines for textile, sewing and leather industry
2955	Manufacture of machinery for production of paper and cardboard
29551	Manufacture of machines for paper and cardboard industry (without repair)
29559	Repair of machines for paper and cardboard industry
2956	Manufacture of other special purpose machinery not elsewhere classified
29561	Manufacture of oilfield, drilling and geological prospecting equipment
29562	Manufacture of oil and gas refining equipment
29563	Manufacture of special production equipment for electronics industry
29564	Manufacture of production equipment for production of chemical fiber
29565	Manufacture of equipment for working rubber, plastics and other polymeric materials
29566	Manufacture of production equipment for glass industry
29567	Manufacture of production equipment for printing industry
29568	Manufacture of other special purpose machines
29569	Repair of other special purpose machines
296	Manufacture of arms and ammunition
2960	Manufacture of arms and ammunition
29600	Manufacture of arms and ammunition
297	Manufacture of household appliances
2971	Manufacture of electric household appliances
29711	Manufacture of electric household appliances excluding refrigerators and freezers
29712	Manufacture of household refrigerators and freezers
2972	Manufacture of non-electric household appliances
29720	Manufacture of non-electric household appliances
30	Manufacture of office equipment and computers
300	Manufacture of office equipment and computers
3001	Manufacture of office equipment
30010	Manufacture of office equipment
3002	Manufacture of computers and other data processing machines
30020	Manufacture of computers and other data processing machines
31	Manufacture of electric machines and equipment
311	Manufacture of electric motors, generators and power converters
3110	Manufacture of electric motors, generators and power converters
31101	Manufacture of electric motors, generators and power converters (without repair)
31109	Repair of electric motors, generators and power converters
312	Manufacture of electrical distribution and regulating equipment
3120	Manufacture of electrical distribution and regulating equipment
31201	Manufacture of electrical distribution and regulating equipment (without repair)
31209	Repair of electrical distribution and regulating equipment
313	Manufacture of insulated wire and cable
3130	Manufacture of insulated wire and cable
31300	Manufacture of insulated wire and cable
314	Manufacture of galvanic cells (electric accumulators and primary cells)
3140	Manufacture of galvanic cells (electric accumulators and primary cells)
31400	Manufacture of galvanic cells (electric accumulators and primary cells)
315	Manufacture of electric lamps and lighting equipment
3150	Manufacture of electric lamps and lighting equipment
31501	Manufacture of electric lamps

31502	Manufacture of lighting equipment
316	Manufacture of other electric equipment
3161	Manufacture of electric equipment for engines and vehicles
31611	Manufacture of electric equipment for engines and vehicles (without repair)
31619	Repair of electric equipment for engines and vehicles
3162	Manufacture of other electric equipment excluding equipment for engines and vehicles
31621	Manufacture of electrode goods
31622	Manufacture of electric insulating items
31623	Manufacture of electric signalling equipment
31628	Manufacture of other electric mechanisms and devices
31629	Repair of other electric equipment not elsewhere classified
32	Manufacture of radio, television and telecommunications equipment
321	Manufacture of electric and radio elements
3210	Manufacture of electric and radio elements
32100	Manufacture of electric and radio elements
322	Manufacture of transmitting devices
3220	Manufacture of transmitting devices
32201	Manufacture of television and radio devices for industrial purposes
32202	Manufacture of devices for cable telephone and telegraph communication
32209	Repair of communication equipment
323	Manufacture of devices for reception, recording and reproduction of sound and image
3230	Manufacture of devices for reception, recording and reproduction of sound and image
32301	Manufacture of television and radio receivers, audio and video recorders and players and associated consumer goods (without repair)
32309	Repair of television and radio devices
33	Manufacture of medical technical goods, measuring devices, optical devices and clocks
331	Manufacture of medical technical goods including surgery equipment and orthopedic devices
3310	Manufacture of medical technical goods including surgery equipment and orthopedic devices
33101	Manufacture of medical, veterinary and science research devices
33102	Manufacture of medical tools, apparatus and equipment
33103	Manufacture of surgery and orthopedic devices
33104	Manufacture of medical, surgery, stomatological and veterinary furniture
332	Manufacture of testing instruments excluding process control and regulation devices
3320	Manufacture of testing instruments excluding process control and regulation devices
33201	Manufacture of mechanical quantities measuring devices
33202	Manufacture of electric measuring instruments
33203	Manufacture of radio measuring devices
33204	Manufacture of optical and optical mechanical devices and apparatus
33205	Manufacture of devices for physical research
33206	Manufacture of drafting, marking and measuring instruments
33209	Repair of instruments and devices
333	Installation of process control and regulation devices
3330	Installation of process control and regulation devices
33301	Manufacture of monitoring equipment for industrial processes (without repair)
33309	Repair of monitoring equipment
334	Manufacture of optical devices and photographic equipment

3340	Manufacture of optical devices and photographic equipment
33401	Manufacture of optical instruments
33402	Manufacture of photo and video equipment
33403	Manufacture of optical fiber and cable
33409	Repair of optical instruments
335	Manufacture of clocks and watches
3350	Manufacture of clocks and watches
33501	Manufacture of all types of clocks and watches
33502	Manufacture of time registering devices
33503	Manufacture of parts and appliances of clocks
34	Manufacture of cars, trailers and semi-trailers
341	Manufacture of cars
3410	Manufacture of cars
34101	Manufacture of cars and other motor vehicles
34102	Manufacture of engines
342	Manufacture of automotive bodies; manufacture of trailers and semi-trailers
3420	Manufacture of automotive bodies; manufacture of trailers and semi-trailers
34201	Manufacture of bodies for cars
34202	Manufacture of trailers and semi-trailers
343	Manufacture of parts of cars and their engines
3430	Manufacture of parts of cars and their engines
34301	Manufacture of parts of cars and their engines
34302	Manufacture of garage and refueling equipment
35	Manufacture of other vehicles
351	Construction and repair of vessels
3511	Construction and repair of vessels
35111	Construction of vessels
35119	Repair of vessels
3512	Construction and repair of sports and touristic vessel
35121	Construction of pleasure and sports boats
35129	Repair of pleasure and sports boats
352	Manufacture of railway rolling stock
3520	Manufacture of railway rolling stock
35201	Manufacture of railway and tram locomotive engines, subway cars and rolling stock (without repair)
35208	Repair of railway rolling stock
35209	Repair of tram cars, subway cars and trolleybuses
353	Manufacture of aircrafts including space crafts
3530	Manufacture of aircrafts including space crafts
35301	Manufacture of aircrafts
35302	Manufacture of spacecrafts
35309	Repair of aircrafts and space crafts
354	Manufacture of motorcycles and bicycles
3541	Manufacture of motorcycles
35410	Manufacture of motorcycles
3542	Manufacture of bicycles
35420	Manufacture of bicycles
3543	Manufacture of wheelchairs

35430	Manufacture of wheelchairs
355	Manufacture of other vehicles and transportation equipment, not elsewhere classified
3550	Manufacture of other vehicles and transportation equipment, not elsewhere classified
35500	Manufacture of other vehicles and transportation equipment, not elsewhere classified
36	Manufacture of furniture and other products not elsewhere classified
361	Manufacture of furniture
3611	Manufacture of chairs and other seats
36110	Manufacture of chairs and other seats
3612	Manufacture of office furniture and furniture for trading enterprises
36120	Manufacture of office furniture and furniture for trading enterprises
3613	Manufacture of kitchen furniture
36130	Manufacture of kitchen furniture
3614	Manufacture of other furniture
36140	Manufacture of other furniture
3615	Manufacture of mattresses
36150	Manufacture of mattresses
362	Manufacture of jewelry, coins and medals
3621	Minting of coins and medals
36210	Minting of coins and medals
3622	Manufacture of jewelry
36220	Manufacture of jewelry
363	Manufacture of musical instruments
3630	Manufacture of musical instruments
36301	Manufacture of musical instruments (without repair)
36309	Repair of musical instruments
364	Manufacture of sports goods
3640	Manufacture of sports goods
36400	Manufacture of sports goods
365	Manufacture of games and toys
3650	Manufacture of games and toys
36500	Manufacture of games and toys
366	Manufacture of various goods not elsewhere included
3661	Manufacture of jewelry of non-precious materials
36610	Manufacture of jewelry of non-precious materials
3662	Manufacture of brooms and brushes
36620	Manufacture of brooms and brushes
3663	Manufacture of other products not elsewhere included
36631	Manufacture of stationery
36632	Manufacture of baby carriages
36633	Manufacture of metal fancy goods
36634	Manufacture of matches
36635	Manufacture of merry-go-rounds, seesaws, shooting ranges and other rides
36636	Manufacture of linoleum and other hard floor coverings
36639	Manufacture of other articles
37	Recycling of secondary materials
371	Processing of metal junk and scrap
3710	Processing of metal junk and scrap

37101	Recycling of ferrous scrap
37102	Recycling of non-ferrous scrap
372	Processing of non-metal waste and scrap
3720	Processing of non-metal waste and scrap
37200	Processing of non-metal waste and scrap
40	Production and distribution of electric power, gas, steam and hot water
401	Production and distribution of electric power
4011	Production of electric power
40111	Production of electric power by thermal stations
40112	Production of electric power by hydroelectric stations
40113	Production of electric power by nuclear power stations
40114	Production of electric power by other stations
4012	Power transmission
40120	Power transmission
4013	Distribution and sale of electric power
40131	Distribution of electric power
40132	Sale of electric power to consumers
402	Production and distribution of gas fuel
4021	Production of gas fuel
40210	Production of gas fuel
4022	Pipeline distribution of gas fuel and sale of it
40220	Pipeline distribution of gas fuel and sale of it
403	Supply with steam and hot water
4030	Supply with steam and hot water
40301	Production of thermal energy by heat supply networks
40302	Production of thermal energy by independent boiler houses
40303	Heat supply
41	Collecting, purification and distribution of water
410	Collecting, purification and distribution of water
4100	Collecting, purification and distribution of water
41000	Collecting, purification and distribution of water
45	Construction
451	Construction site preparation
4511	Demolition of buildings; excavation works
45111	Demolition of buildings
45112	Excavation works
45113	Blasting operations
45114	Special works in ground
4512	Exploratory drilling
45120	Exploratory drilling
452	Construction of buildings and structures
4521	General construction works
45211	General construction of buildings
45212	Construction of civil engineering structures
4522	Mounting of roofings of buildings and structures
45220	Mounting of roofings of buildings and structures
4523	Construction of roads, airfields and sports facilities

45230	Construction of roads, airfields and sports facilities
4524	Construction of water facilities
45240	Construction of water facilities
4525	Other construction works
45251	Construction of mines
45252	Water facilities development and improvement works
45259	Other construction works requiring special professions
453	Installation of plumbing equipment of buildings and structures
4531	Electrical wiring works
45310	Electrical wiring works
4532	Insulating works
45320	Insulating works
4533	Plumbing works
45330	Plumbing works
4534	Installation of other plumbing equipment
45341	Installation of manufacturing equipment
45342	Startup and adjustment of rigged up equipment
454	Finishing works
4541	Plasterworks
45410	Plasterworks
4542	Joinery and carpentry works
45420	Joinery and carpentry works
4543	Floor covering and wall lining works
45430	Floor covering and wall lining works
4544	Painting and glass works
45440	Painting and glass works
4545	Other finishing works
45450	Other finishing works
455	Lease of construction equipment with operator
4550	Lease of construction equipment with operator
45500	Lease of construction equipment with operator
50	Sale, maintenance and repair of cars and motorcycles
501	Sale of cars
5010	Sale of cars
50101	Wholesale of cars
50102	Retail sale of cars
502	Maintenance and repair of cars
5020	Maintenance and repair of cars
50200	Maintenance and repair of cars
503	Sale of motor vehicle parts and accessories
5030	Sale of motor vehicle parts and accessories
50301	Wholesale of all types of parts, components and accessories for cars
50302	Retail trade with all types of parts, components and accessories for cars
504	Sale of motorcycles, parts and accessories for them; maintenance and repair of motorcycles
5040	Sale of motorcycles, parts and accessories for them; maintenance and repair of motorcycles
50401	Wholesale of motorcycles, scooters, parts and accessories for them

50402	Retail trade with motorcycles, scooters, parts and accessories for them
50403	Maintenance and repair of motorcycles and scooters
505	Retail trade with motor oil
5050	Retail trade with motor oil
50500	Retail trade with motor oil
51	Wholesale and trade through agents, except sale of motor vehicle and motorcycles
511	Wholesale through agents on a fee or contract basis
5111	Agency connected with sale of agricultural materials, animals, textile materials and semi-finished products
51110	Agency connected with sale of agricultural materials, animals, textile materials and semi-finished products
5112	Agency connected with sale of fuel, ore minerals, metals and chemical substances
51120	Agency connected with sale of fuel, ore minerals, metals and chemical substances
5113	Agency connected with sale of wood and construction materials
51130	Agency connected with sale of wood and construction materials
5114	Agency connected with sale of motor vehicles, equipment, ships and aircraft
51140	Agency connected with sale of motor vehicles, equipment, ships and aircraft
5115	Agency connected with sale of furniture, home appliances, hardware and other metal goods
51150	Agency connected with sale of furniture, home appliances, hardware and other metal goods
5116	Agency connected with sale of textile goods, clothes, shoes, leather and fur goods
51160	Agency connected with sale of textile goods, clothes, shoes, leather and fur goods
5117	Agency connected with sale of foodstuff, including beverages, and tobacco goods
51170	Agency connected with sale of foodstuff, including beverages, and tobacco goods
5118	Agency connected with sale of certain type of goods or group of goods, not included in other groups
51180	Agency connected with sale of certain type of goods or group of goods, not included in other groups
5119	Agency connected with sale of wide range of goods
51190	Agency connected with sale of wide range of goods
512	Wholesale of agricultural materials and animals
5121	Wholesale of grain, seeds and feeding stuff
51210	Wholesale of grain, seeds and feeding stuff
5122	Wholesale of flowers and other plants
51220	Wholesale of flowers and other plants
5123	Wholesale of animals
51230	Wholesale of animals
5124	Wholesale of skin and leather
51240	Wholesale of skin and leather
5125	Wholesale of raw tobacco
51250	Wholesale of raw tobacco
513	Wholesale of foodstuff, including beverages, and tobacco goods
5131	Wholesale of fruits and vegetables
51310	Wholesale of fruits and vegetables
5132	Wholesale of meat and meat products
51320	Wholesale of meat and meat products
5133	Wholesale of dairy products, eggs, edible oils and fats
51330	Wholesale of dairy products, eggs, edible oils and fats

5134	Wholesale of alcoholic and other beverages
51340	Wholesale of alcoholic and other beverages
5135	Wholesale of tobacco goods
51350	Wholesale of tobacco goods
5136	Wholesale of sugar, chocolate and saccharine confectionery
51360	Wholesale of sugar, chocolate and saccharine confectionery
5137	Wholesale of coffee, tea, cocoa and spicery
51370	Wholesale of coffee, tea, cocoa and spicery
5138	Wholesale of foodstuff
51381	Wholesale of fish and fish products
51389	Wholesale of others foodstuff
5139	Non-specialized wholesale of foodstuff, including beverages, and tobacco goods
51390	Non-specialized wholesale of foodstuff, including beverages, and tobacco goods
514	Wholesale of consumer purpose nonfoods
5141	Wholesale of textile goods
51410	Wholesale of textile goods
5142	Wholesale of clothes and shoes
51421	Wholesale of knitwear and legwear
51422	Wholesale of clothes, besides knitwear and legwear
51423	Wholesale of shoes
5143	Wholesale of home appliances, radio- and tele-equipment
51431	Wholesale of home appliances
51432	Wholesale of electronics
5144	Wholesale of chinaware and glassware, wallpapers and cleansers
51440	Wholesale of chinaware and glassware, wallpapers and cleansers
5145	Wholesale of perfumes and cosmetics
51450	Wholesale of perfumes and cosmetics
5146	Wholesale of pharmaceuticals
51460	Wholesale of pharmaceuticals
5147	Wholesale of other consumer purpose nonfoods
51471	Wholesale of school accessories and writing materials
51472	Wholesale of photographic goods, clocks, musical instruments and other recreational goods
51479	Wholesale of other nonfood consumer goods
515	Wholesale of non-agricultural intermediate products
5151	Wholesale of fuel
51511	Wholesale of base oil and accompanying gas
51512	Wholesale of natural (fire) gas
51513	Wholesale of coal
51514	Wholesale of lignite (brown coal)
51515	Wholesale of aviation petrol and kerosene
51516	Wholesale of motor petrol
51517	Wholesale of diesel fuel
51518	Wholesale of residual oil
51519	Wholesale of other fuel
5152	Wholesale of metals and ores
51521	Wholesale of ferrous and nonferrous metal ores
51522	Wholesale of cast iron, steel and casts

51523	Wholesale of rare-earth and non ferrous metals and their casts
51524	Wholesale of precious metals
5153	Wholesale of timbering, construction materials and sanitary ware
51531	Wholesale of structural glass
51532	Wholesale of cement, sand and gravel
51533	Wholesale of concrete, cement, gypsum and similar materials products
51534	Wholesale of paints and lacquers
51535	Wholesale of wood and woodworking products
51536	Wholesale of building metal structures
51537	Wholesale of sanitary fittings
51538	Wholesale of wall blocks
5154	Wholesale of hardware, water and heating supply equipment
51540	Wholesale of hardware, water and heating supply equipment
5155	Wholesale of chemical
51551	Wholesale of chemical substances and chemical
51552	Wholesale of general mechanical rubber goods
51553	Wholesale of mineral fertilizers
51554	Wholesale of pesticides and agrochemical products
51555	Wholesale of plastics in primary forms and of artificial rubber
5156	Wholesale of other intermediate products
51560	Wholesale of other intermediate products
5157	Wholesale of waste and scrap
51571	Wholesale of ferrous and non ferrous waste and scrap
51572	Wholesale of precious metals and stones scrap
51579	Wholesale of other non metal waste and scrap
518	Wholesale of machinery and equipment
5181	Wholesale of engineering tools
51810	Wholesale of engineering tools
5182	Wholesale of extraction and civil engineering equipment
51820	Wholesale of extraction and civil engineering equipment
5183	Wholesale of machines for textile, sewing and knitting production
51830	Wholesale of machines for textile, sewing and knitting production
5184	Wholesale of computers and peripheral equipment
51840	Wholesale of computers and peripheral equipment
5185	Wholesale of office machines and equipment
51850	Wholesale of office machines and equipment
5186	Wholesale of other electronic components and equipment
51860	Wholesale of other electronic components and equipment
5187	Wholesale of other machinery and equipment
51870	Wholesale of other machinery and equipment
5188	Wholesale of agricultural machinery
51880	Wholesale of agricultural machinery
519	Other wholesale
5190	Other wholesale
51901	Wholesale of precious stones
51902	Wholesale of semi-precious stones
51903	Wholesale of fumed oak

51908	Specialized wholesale of goods, not included in other groups
51909	Wholesale of wide range of goods without specification
52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods
521	Retail trade in non-specialized shops
5211	Retail trade mainly with foodstuff, including beverages, and tobacco goods in non-specialized shops
52110	Retail trade mainly with foodstuff, including beverages, and tobacco goods in non-specialized shops
5212	Other retail trade in non-specialized shops
52120	Other retail trade in non-specialized shops
522	Retail trade mainly with foodstuff, including beverages, and tobacco goods in specialized shops
5221	Retail trade with fruits and vegetables
52210	Retail trade with fruits and vegetables
5222	Retail trade with meat and meat products
52221	Retail trade with poultry, wildfowl and their products
52229	Other retail trade with meat and meat products
5223	Retail trade with fish, crustacea and mollusks
52230	Retail trade with fish, crustacea and mollusks
5224	Retail trade with bakery products, floury and saccharine confectionery
52240	Retail trade with bakery products, floury and saccharine confectionery
5225	Retail trade with alcoholic and other beverages
52250	Retail trade with alcoholic and other beverages
5226	Retail trade with tobacco goods
52260	Retail trade with tobacco goods
5227	Retail trade with foodstuff in specialized shops
52270	Retail trade with foodstuff in specialized shops
523	Retail trade with pharmaceuticals and medicines; perfumes and cosmetics
5231	Retail trade with pharmaceuticals
52310	Retail trade with pharmaceuticals
5232	Retail trade with medical and orthopedic goods
52320	Retail trade with medical and orthopedic goods
5233	Retail trade with cosmetics and perfumes
52330	Retail trade with cosmetics and perfumes
524	Other retail trade in specialized shops
5241	Retail trade with textile goods
52410	Retail trade with textile goods
5242	Retail trade with clothes
52421	Retail trade with knitwear and legwear
52422	Retail trade with clothes, besides knitwear and legwear
5243	Retail trade with shoes and leather goods
52431	Retail trade with shoes
52432	Retail trade with leather goods
5244	Retail trade with furniture and household goods
52441	Retail trade with furniture
52449	Retail trade with illuminating equipment and householdwares, not included in other groups
5245	Retail trade with household appliances and radio- and tele-equipment

52451	Retail trade with household appliances
52452	Retail trade with radio goods
52453	Retail trade with musical instruments and scores
5246	Retail trade with hardware, paint-and-lacquer materials and glass
52460	Retail trade with hardware, paint-and-lacquer materials and glass
5247	Retail trade with books, newspapers and stationary
52470	Retail trade with books, newspapers and stationary
5248	Other retail trade in specialized shops
52481	Retail trade with photographic, optical and precision equipment
52482	Retail trade with carpets
52483	Retail trade with watches and jewelry
52484	Retail trade with sportswear and tourist equipment
52485	Retail trade with bicycles
52486	Retail trade with flowers
52487	Retail trade with seeds and fertilizers
52489	Other retail trade in specialized shops
525	Retail trade with second-hand goods in shops
5250	Retail trade with second-hand goods in shops
52500	Retail trade with second-hand goods in shops
526	Retail trade not in shops
5261	Retail trade through companies, filling orders by post
52610	Retail trade through companies, filling orders by post
5262	Retail trade in kiosks and markets
52621	Retail trade in kiosks, stands and stalls
52622	Retail trade in markets
5263	Other retail trade not in shops
52631	Street-hawking and delivery retail trade
52639	Other retail trade not in shops
527	Repair of personal and household goods
5271	Repair of shoes and other leather goods
52711	Repair of shoes
52712	Repair of travelling and small wares from other materials
5272	Repair of household appliances
52720	Repair of household appliances
5273	Repair of clocks and jewelry
52731	Repair of watches and other clocks
52732	Repair of jewelry
5274	Repair of personal and household goods, not included in other groups
52741	Repair of knitware
52742	Repair of garment, headwear and textile goods
52743	Repair of leather and fur goods, headwear
52744	Repair and restoration of home furniture
52745	Repair of carpets
52746	Repair of bicycles
55	Rendering of services by hotels and restaurants
551	Rendering of services by hotels
5510	Rendering of services by hotels

55101	Rendering of services by hotels with restaurants
55102	Rendering of services by hotels without restaurants
552	Rendering of services by other organizations for short-term housing
5521	Rendering of services by youth tourist camps and mountain camping sites
55210	Rendering of services by youth tourist camps and mountain camping sites
5522	Rendering of services by camping
55220	Rendering of services by camping
5523	Rendering of services by other organizations for housing
55230	Rendering of services by other organizations for housing
553	Rendering of services by restaurants
5530	Rendering of services by restaurants
55300	Rendering of services by restaurants
554	Rendering of services by bars
5540	Rendering of services by bars
55400	Rendering of services by bars
555	Rendering of services by cafeterias under enterprises and establishments and supply of prepared food
5551	Rendering of services by cafeterias under enterprises and establishments
55510	Rendering of services by cafeterias under enterprises and establishments
5552	Supply of prepared food
55520	Supply of prepared food
60	Activity of land transportation
601	Activity of rail transport
6010	Activity of rail transport
60100	Activity of rail transport
602	Activity of other land transportation
6021	Activity of other land passenger transportation, submitted to a timetable
60211	Bus traffic
60212	Tram traffic
60213	Trolleybus traffic
60214	Underground railway traffic
60219	Traffic of other transportation, submitted to a timetable
6022	Taxi activity
60220	Taxi activity
6023	Activity of other land passenger transportation
60230	Activity of other land passenger transportation
6024	Activity of freight motor transport
60240	Activity of freight motor transport
603	Transportation through pipelines
6030	Transportation through pipelines
60300	Transportation through pipelines
61	Activity of water transport
611	Activity of sea transport
6110	Activity of sea transport
61100	Activity of sea transport
612	Activity of river transport
6120	Activity of river transport
61201	Passenger traffic and freight service

61202	Timber floating
62	Activity of air transport
621	Activity of air transport, submitted to a timetable
6210	Activity of air transport, submitted to a timetable
62100	Activity of air transport, submitted to a timetable
622	Activity of air transport, not submitted to a timetable
6220	Activity of air transport, not submitted to a timetable
62200	Activity of air transport, not submitted to a timetable
623	Activity of space transport
6230	Activity of space transport
62300	Activity of space transport
63	Auxiliary and additional transportation activity
631	Transport treatment of freight and storage
6311	Transport treatment of freight
63110	Transport treatment of freight
6312	Storage and warehousing
63121	Storage and warehousing of grain
63122	Storage and warehousing of all sorts of goods, besides grain
632	Other auxiliary transportation activity
6321	Other auxiliary land transportation activity
63211	Use of railroad
63212	Use of motor roads
63213	Terminal services
63214	Service in storage of vehicles, belong to citizens
6322	Other auxiliary water transport activity
63220	Other auxiliary water transport activity
6323	Other auxiliary air transport activity
63231	Usage control of airspace
63239	Other activity related to passenger traffic and freight services
633	Tourist agencies activity
6330	Tourist agencies activity
63300	Tourist agencies activity
634	Organization of freight service
6340	Organization of freight service
63401	Forwarding services
63402	Engineering supervision on transportation
63409	Other forwarding activity
64	Communications
641	Postal and courier activity
6411	Activity of national post
64110	Activity of national post
6412	Courier activity
64120	Courier activity
642	Telecommunications
6420	Telecommunications
64200	Telecommunications
65	Financial mediation

651	Monetary intermediation
6511	Central Bank Activity
65110	Central Bank Activity
6512	Other monetary intermediation
65121	Banks, discount house activity
65122	Provident bank activity
65129	Monetary intermediation of other financial establishments
652	Other financial intermediation
6521	Financial leasing
65210	Financial leasing
6522	Credit extension
65220	Credit extension
6523	Other financial intermediation, not included in other groups
65230	Other financial intermediation, not included in other groups
66	Insurance
660	Insurance
6601	Life insurance and accumulating
66011	State life insurance
66012	Private life insurance
6602	Pension plan
66021	State pension plan
66022	Private pension plan
6603	Other types of insurance
66031	State insurance
66032	Private insurance
67	Subsidiary activity in spheres of financial intermediation and insurance
671	Subsidiary activity in sphere of financial intermediation
6711	Financial market administration
67110	Financial market administration
6712	Exchange transaction with stock values
67120	Exchange transaction with stock values
6713	Other subsidiary activity in financial intermediation sphere
67130	Other subsidiary activity in financial intermediation sphere
672	Subsidiary activity in the spheres of insurance and pension plan
6720	Subsidiary activity in the spheres of insurance and pension plan
67200	Subsidiary activity in the spheres of insurance and pension plan
70	Operations with premises
701	Operation with own premises
7011	Preparation for sale of premises
70110	Preparation for sale of premises
7012	Purchasing and sale of own premises
70120	Purchasing and sale of own premises
702	Leasing of own premises
7020	Leasing of own premises
70200	Leasing of own premises
703	Operations with premises for fee or on contract basis
7031	Activity of premises operations agency

70311	Intermediary services at purchase-sale and leasing of premises for production and technical purposes
70312	Intermediary services at purchase-sale and leasing of residential premises and other premises of non-production purposes
7032	Administration of premises
70320	Administration of premises
71	Leasing of machines and equipment without operator and rent of home items and items for private use
711	Leasing of vehicles
7110	Leasing of vehicles
71100	Leasing of vehicles
712	Leasing of other transport facility and equipment
7121	Leasing of other overland transport facility and equipment
71210	Leasing of other overland transport facility and equipment
7122	Leasing of water transport facility and equipment
71220	Leasing of water transport facility and equipment
7123	Leasing of air transport facility and equipment
71230	Leasing of air transport facility and equipment
713	Leasing of other machines and equipment
7131	Leasing of farm machines and equipment
71310	Leasing of farm machines and equipment
7132	Leasing of building machines and equipment
71320	Leasing of building machines and equipment
7133	Leasing of office machines and equipment, including computers
71330	Leasing of office machines and equipment, including computers
7134	Leasing of other machines and equipment
71340	Leasing of other machines and equipment
714	Rent of other home items and items for private use
7140	Rent of other home items and items for private use
71400	Rent of other home items and items for private use
72	Activity, connected with computers
721	Consultancy connected with hardware of computing machinery
7210	Consultancy connected with hardware of computing machinery
72100	Consultancy connected with hardware of computing machinery
722	Software protection and consultancy in this sphere
7221	Editing of programmes
72210	Editing of programmes
7222	Software protection and consultancy in this sphere
72220	Software protection and consultancy in this sphere
723	Data processing
7230	Data processing
72300	Data processing
724	Activities connected with development and usage of data bases
7240	Activities connected with development and usage of data bases
72400	Activities connected with development and usage of data bases
725	Maintenance and repair of office and computing machinery
7250	Maintenance and repair of office and computing machinery
72500	Maintenance and repair of office and computing machinery

726	Other activity connected with using of computing machinery
7260	Other activity connected with using of computing machinery
72600	Other activity connected with using of computing machinery
73	Research-and-development activities
731	Research-and-development activities in the sphere of natural and technical sciences
7310	Research-and-development activities in the sphere of natural and technical sciences
73100	Research-and-development activities in the sphere of natural and technical sciences
732	Research-and-development activities in the sphere of social sciences and humanities
7320	Research-and-development activities in the sphere of social sciences and humanities
73200	Research-and-development activities in the sphere of social sciences and humanities
74	Provision of other services to consumers
741	Activities in the field of law, accounting area and auditing; business and management consultancy activities
7411	Activities in the field of law
74111	Activities of boards and legal counseling of attorneys (including private practice attorneys)
74112	Notarial activity
7412	Activities in accounting area and auditing
74120	Activities in accounting area and auditing
7413	Market situation survey and public opinion polling
74130	Market situation survey and public opinion polling
7414	Business and management consultancy activities
74140	Business and management consultancy activities
7415	Management activities of holding companies
74150	Management activities of holding companies
742	Activities in the sphere of architecture, technical projecting and consultations on this subject
7420	Activities in the sphere of architecture, technical projecting and consultations on this subject
74201	Architectural activity, engineering and technical activities, connected with civil building
74202	Geological explorations, geodetic and geochemical works (without scientific researches and works)
74203	Geodetic service
74204	Activity of hydrometeorology service
74205	land management
743	Technical testing, investigations
7430	Technical testing, investigations
74301	Activities of sanitary-and-epidemiologic institutions
74302	Activities of sanitary-and-epidemiologic education service
74309	Activities of other services, specialising in technical tests and analysis
744	Advertising
7440	Advertising
74400	Advertising
745	Hiring of labor and personnel selection
7450	Hiring of labor and personnel selection
74500	Hiring of labor and personnel selection
746	Investigations and security activities
7460	Investigations and security activities
74600	Investigations and security activities

747	Cleaning of working areas, private premises, outfit and transport
7470	Cleaning of working areas, private premises, outfit and transport
74700	Cleaning of working areas, private premises, outfit and transport
748	Provision of different services
7481	Photographic activities
74810	Photographic activities
7482	Packaging activities
74820	Packaging activities
7485	Provision of secretarial, translation and editorial services
74850	Provision of secretarial, translation and editorial services
7486	Activities of directory inquiries
74860	Activities of directory inquiries
7487	Providing other services for consumers
74870	Providing other services for consumers
75	State administration
751	State administration of general and economic-social characters
7511	State administration of general character
75111	Activity of republic administrative authorities
75112	Activity of regional administrative authorities
75113	Activity of district administrative authorities
75114	Action of agencies for local government of rural settlements
75115	Activities, connected with taxation
75116	Activities of customs
75117	Activity in the sphere of statistics and sociology
7512	Administrating of social programs
75120	Administrating of social programs
7513	Regulation and contribution to more efficient operation of business activity
75130	Regulation and contribution to more efficient operation of business activity
7514	Provision of subsidiary services for state administration authorities
75140	Provision of subsidiary services for state administration authorities
752	Provision by the state of services to society taken as a whole
7521	International activity
75210	International activity
7522	Activities connected with military security
75220	Activities connected with military security
7523	Justice and law activities
75230	Justice and law activities
7524	Activities for peacekeeping and safety measures
75240	Activities for peacekeeping and safety measures
7525	Activities for safety measures in emergency conditions
75250	Activities for safety measures in emergency conditions
753	Compulsory social security activities
7530	Compulsory social security activities
75300	Compulsory social security activities
80	Education
801	Primary education
8010	Primary education

80101	Preschool education
80102	General primary education
80103	Non-school education
802	Secondary education
8021	General secondary education
80210	General secondary education
8022	Secondary vocational level
80221	Professional-technical education
80222	Secondary special level
803	Higher education
8030	Higher education
80300	Higher education
804	Adult and other education
8041	Transport driver education
80410	Transport driver education
8042	Adult and other education n.e.c.
80421	Activities of evening schools
80422	Activities of lecture centres and folk universities
80429	Other adult and other education n.e.c.
85	Health and social work activities
851	Health activities
8511	Medical institutions activities
85111	Activities of hospitals of wide profile and special-purpose
85112	Activity of maternity hospital
85113	Sanatorium-and-spa institutions activities
85114	Activities of leper colonies
85119	Medical institutions with hospital activities
8512	Medical practice activities
85120	Medical practice activities
8513	Dental practice activities
85130	Dental practice activities
8514	Other health problem activities
85140	Other health problem activities
852	Veterinary activities
8520	Veterinary activities
85200	Veterinary activities
853	Social work activities
8531	Social work activities with accommodation
85310	Social work activities with accommodation
8532	Social work activities without accommodation
85320	Social work activities without accommodation
90	Wastewater, waste disposal and similar activities
900	Wastewater, waste disposal and similar activities
9001	Wastewater disposal, wastewater handling
90010	Wastewater disposal, wastewater handling
9002	Solid waste disposal, solid-waste treatment
90020	Solid waste disposal, solid-waste treatment

9003	Sanitary services, cleaning and similar services
90030	Sanitary services, cleaning and similar services
91	Activities of public associations
911	Activities of commercial, professional organizations and profit oriented businesses
9111	Activities of commercial organizations and profit oriented businesses
91110	Activities of commercial organizations and profit oriented businesses
9112	Activities of professional organizations
91120	Activities of professional organizations
912	Activities of trade unions
9120	Activities of trade unions
91200	Activities of trade unions
913	Activities of other public associations
9131	Activities of religious organizations
91310	Activities of religious organizations
9132	Activities of political organizations
91320	Activities of political organizations
9133	Activities of other public organizations n.e.c.
91330	Activities of other public organizations n.e.c.
92	Recreational, cultural and sporting activities
921	Activities connected with films
9211	Motion picture and video production
92110	Motion picture and video production
9212	Distribution of video and cinema production
92120	Distribution of video and cinema production
9213	Screening
92130	Screening
922	Radio and television activities
9220	Radio and television activities
92200	Radio and television activities
923	Other entertainment activities
9231	Faculty activities
92311	Theatre activity
92312	Concert activity
92313	Art schools/decorating organisations activities
9232	Concert and theatre hall activities
92320	Concert and theatre hall activities
9233	Fairs and amusement parks activities
92330	Fairs and amusement parks activities
9234	Other entertainment activities
92341	Activity of circuses, rodeos, shooting galleries
92342	Puppet show activity
92343	Activities of squares for dancing, discos, dancing-schools
924	News agency activities
9240	News agency activities
92400	News agency activities
925	Other cultural activities
9251	Library and archives activities

92511	Services of film libraries, audio libraries
92512	Library activity, including activities of reading halls, lecture halls, demonstration rooms
92513	Archives activities
92514	Activities of book chambers
92515	Activities of institutions of club type
9252	Museums activities and preservation of historical sites and buildings
92521	Museums activities
92522	Preservation of historical sites and buildings, culture monuments and their reconstruction
92523	Activities of exhibitions
9253	Botanical and zoological gardens and nature reserves activities
92531	Botanical and zoological gardens activities
92532	Nature reserves activities, wild nature preservation
926	Sporting activities
9261	Activities of sporting objects
92610	Activities of sporting objects
9262	Other sporting activities
92620	Other sporting activities
927	Other recreational and entertainment activities
9271	Gambling activities
92710	Gambling activities
9272	Other recreational and entertainment activities n.e.c.
92720	Other recreational and entertainment activities n.e.c.
93	Provision of personal services
930	Provision of personal services
9301	Washing, (dry-)cleaning and colouration of textile and fur products
93011	Washing and processing
93012	Cleaning and colouration
9302	Hairdressing and other beauty treatment
93020	Hairdressing and other beauty treatment
9303	Organization of funeral and provision of services connected with it
93030	Organization of funeral and provision of services connected with it
9304	Fitness activities
93040	Fitness activities
9305	Provision of other personal services
93050	Provision of other personal services
95	Activities of households with domestic servants
950	Activities of households with domestic servants
9500	Activities of households with domestic servants
95000	Activities of households with domestic servants
96	Activities of households with production of goods for own consumeration
960	Activities of households with production of goods for own consumeration
9600	Activities of households with production of goods for own consumeration
96000	Activities of households with production of goods for own consumeration
97	Activities of households with production of services for own consumeration
970	Activities of households with production of services for own consumeration
9700	Activities of households with production of services for own consumeration
97000	Activities of households with production of services for own consumeration

99	Activity of extra-territorial organisations and bodies
990	Activity of extra-territorial organisations and bodies
9900	Activity of extra-territorial organisations and bodies
99000	Activity of extra-territorial organisations and bodies

1.2.10 Industry classification - OKVED

Code	Label
01	Agriculture, hunting and related service activities
01.1	Plant growing
01.11	Growing of cereals and other crops n.e.c.
01.11.1	Growing of cereals and grain legumes,including seed growing
01.11.2	Growing of potato and planting stock
01.11.3	Growing of white beets and seeds
01.11.4	Growing of oil crops and their seeds
01.11.5	Growing of feeding crops and their seeds
01.11.6	Growing of fiber crops and their seeds
01.11.7	Growing of compact's cotton
01.11.9	Growing of other crops n.e.c.
01.12	Growing of vegetables, landscape-gardening and nursery garden production
01.12.1	Growing of vegetables,seeds and seedling
01.12.2	Growing of flowers, seedage of flowers
01.12.3	Manufacture of farm production
01.13	Growing of fruit, nuts, beverage and spice crops
01.13.1	Growing of grapes, nuts horticultural and small-fruit crops
01.13.2	Growing of spice crops and beverage crops
01.2	Farming of animals
01.21	Farming of cattle, dairy farming
01.21.0	Farming of cattle, dairy farming
01.22	Farming of sheep, goats, horses, asses, mules and hinnies
01.22.1	Farming of sheep, goats
01.22.2	Farming of horses
01.22.3	Farming of horses, asses, mules and hinnies, deers and camels
01.23	Farming of swine
01.23.0	Farming of swine
01.24	Farming of poultry
01.24.1	Farming of poultry, table bird, breeding bird, young birds
01.24.2	Manufacture of eggs
01.24.3	Mixed-mode manufacturer,meat and eggs
01.24.4	Activity of incubator-poultry stations
01.25	Farming of other animals
01.25.0	Farming of other animals
01.3	Growing of crops combined with farming of animals (mixed farming)
01.30	Growing of crops combined with farming of animals (mixed farming)
01.30.0	Growing of crops combined with farming of animals (mixed farming)
01.4	Agricultural and animal husbandry service activities, except veterinary activities, landscape design
01.41	Agricultural service activities, landscape design

01.41.1	Operation of irrigation and drainage systems
01.41.9	Other service activities in growing of cereals and other crops
01.42	Agricultural and animal husbandry service activities, except veterinary activities
01.42.0	Agricultural and animal husbandry service activities, except veterinary activities
01.5	Hunting, trapping and game propagation including related service activities
01.50	Hunting, trapping and game propagation including related service activities
01.50.0	Hunting, trapping and game propagation including related service activities
02	Forestry, logging and related service activities
02.0	Forestry, logging and related service activities
02.01	Forestry and logging
02.01.1	Forestry
02.01.2	Logging
02.01.3	Gathering of wild growing and non-wood forest products
02.02	Forestry and logging related service activities
02.02.0	Forestry and logging related service activities
05	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
05.0	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
05.01	Fishing
05.01.0	Fishing
05.02	Operation of fish hatcheries and fish farms
05.02.0	Operation of fish hatcheries and fish farms
10	Mining of coal and lignite; extraction of peat
10.1	Mining and agglomeration of hard coal
10.10	Mining and agglomeration of hard coal
10.10.1	Open-cut mining of hard coal
10.10.2	Underground mining of hard coal
10.10.3	Mining of hard coal
10.10.4	Agglomeration of manufacture of coal bricks
10.2	Mining and agglomeration of lignite
10.20	Mining and agglomeration of lignite
10.20.1	Open-cut mining of lignite
10.20.2	Underground mining of lignite
10.20.3	Mining of lignite
10.20.4	Agglomeration of manufacture of lignite bricks
10.3	Extraction and agglomeration of peat
10.30	Extraction and agglomeration of peat
10.30.1	Extraction of peat
10.30.2	Agglomeration of peat and manufacture of peat bricks
11	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction excluding surveying
11.1	Extraction of crude petroleum and natural gas
11.10	Extraction of crude petroleum and natural gas
11.10.1	Extraction of crude petroleum and petroleum gas
11.10.2	Extraction of combustible natural gases
11.2	Service activities incidental to oil and gas extraction
11.20	Service activities incidental to oil and gas extraction

11.20.0	Service activities incidental to oil and gas extraction
12	Mining of uranium and thorium ores
12.0	Mining of uranium and thorium ores
12.00	Mining of uranium and thorium ores
12.00.0	Mining of uranium and thorium ores
13	Mining of metal ores
13.1	Mining of iron ores
13.10	Mining of iron ores
13.10.1	Underground mining of iron ores
13.10.2	Open-cut mining of iron ores
13.2	Mining of non-ferrous metal ores, except uranium and thorium ores
13.20	Mining of non-ferrous metal ores, except uranium and thorium ores
13.20.1	Mining and beneficiation of aluminiumiferous raw
13.20.2	Mining and beneficiation of copper ore
13.20.3	Mining and beneficiation of lead-zinc ore
13.20.4	Mining and beneficiation of nickel-cobalt ore
13.20.5	Mining and beneficiation of titano-magnesium raw
13.20.6	Mining and beneficiation of tin ore
13.20.7	Mining and beneficiation of stibium-mercury ores
13.20.8	Mining of precious metal ores and sands and rare metal ores
13.20.9	Mining of other precious metal ores
14	Other branches of mineral resource industry
14.1	Quarrying of stone
14.11	Quarrying of trim stone and stone for construction
14.11.0	Quarrying of trim stone and stone for construction
14.12	Quarrying of limestone, gypsum and chalk
14.12.0	Quarrying of limestone, gypsum and chalk
14.13	Quarrying of slate
14.13.0	Quarrying of slate
14.2	Quarrying of sand and clay
14.21	Operation of gravel and sand pits
14.21.0	Operation of gravel and sand pits
14.22	Mining of clays and kaolin
14.22.0	Mining of clays and kaolin
14.3	Mining of chemical and fertilizer minerals
14.30	Mining of chemical and fertilizer minerals
14.30.0	Mining of chemical and fertilizer minerals
14.4	Production of salt
14.40	Production of salt
14.40.0	Production of salt
14.5	Other branches of mineral resource industry n.e.c.
14.50	Other branches of mineral resource industry n.e.c.
14.50.1	Mining of asbestos
14.50.2	Mining and beneficiation of nonmetal ore
14.50.3	Extraction of raw materials for natural and manufactured porous aggregates
14.50.4	Mining of charge stock for glass industry
14.50.5	Mining of precious and semiprecious stones except gems, diamonds and amber

14.50.6	Mining of diamonds
15	Manufacture of food products and beverages
15.1	Production, processing and preserving of meat and meat products
15.11	Production, processing and preserving of meat
15.11.0	Production, processing and preserving of meat
15.12	Production, processing and preserving of poultry and rabbit meat
15.12.0	Production, processing and preserving of poultry and rabbit meat
15.13	Production of meat products
15.13.0	Production of meat products
15.2	Processing and preserving of fish and fish products
15.20	Processing and preserving of fish and fish products
15.20.0	Processing and preserving of fish and fish products
15.3	Processing and preserving of vegetables and fruit
15.31	Processing and preserving of potatoes
15.31.0	Processing and preserving of potatoes
15.32	Manufacture of fruit and vegetable juice
15.32.0	Manufacture of fruit and vegetable juice
15.33	Processing and preserving of vegetables and fruit n.e.c.
15.33.0	Processing and preserving of vegetables and fruit n.e.c.
15.4	Manufacture of vegetable and animal oils and fats
15.41	Manufacture of crude oils and fats
15.41.0	Manufacture of crude oils and fats
15.42	Manufacture of refined oils and fats
15.42.0	Manufacture of refined oils and fats
15.43	Manufacture of margarine
15.43.0	Manufacture of margarine
15.5	Manufacture of dairy products
15.51	Operation of dairies and cheese making
15.51.1	Operation of dairies, except preserving and cheese making
15.51.2	Manufacture of canned milk
15.52	Manufacture of ice cream
15.52.0	Manufacture of ice cream
15.6	Manufacture of grain mill products, starches and starch products
15.61	Manufacture of grain mill products
15.61.1	Manufacture of crude flour
15.61.2	Manufacture of grain
15.61.3	Manufacture of food concentrates
15.62	Manufacture of starches and starch products
15.62.0	Manufacture of starches and starch products
15.7	Manufacture of prepared animal feeds
15.71	Manufacture of prepared feeds for farm animals
15.71.0	Manufacture of prepared feeds for farm animals
15.72	Manufacture of prepared pet foods
15.72.0	Manufacture of prepared pet foods
15.8	Manufacture of other food products
15.81	Manufacture of bread; manufacture of fresh pastry goods and cakes
15.81.0	Manufacture of bread; manufacture of fresh pastry goods and cakes

15.82	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
15.82.0	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
15.83	Manufacture of sugar
15.83.0	Manufacture of sugar
15.84	Manufacture of cocoa; chocolate and sugar confectionery
15.84.0	Manufacture of cocoa; chocolate and sugar confectionery
15.85	Manufacture of macaroni, noodles, couscous and similar farinaceous products
15.85.0	Manufacture of macaroni, noodles, couscous and similar farinaceous products
15.86	Processing of tea and coffee
15.86.0	Processing of tea and coffee
15.87	Manufacture of condiments and seasonings
15.87.0	Manufacture of condiments and seasonings
15.88	Manufacture of infant food and dietetic food
15.88.0	Manufacture of infant food and dietetic food
15.89	Manufacture of other food products n.e.c.
15.89.1	Manufacture of soups,bouillons and products from eggs
15.89.2	Manufacture of yeast
15.89.9	Manufacture of other food products n.e.c.
15.9	Manufacture of beverages
15.91	Manufacture of distilled potable alcoholic beverages
15.91.0	Manufacture of distilled potable alcoholic beverages
15.92	Production of ethyl alcohol from fermented materials
15.92.0	Production of ethyl alcohol from fermented materials
15.93	Manufacture of wines
15.93.0	Manufacture of wines
15.94	Manufacture of cider and other fruit wines
15.94.0	Manufacture of cider
15.95	Manufacture of other non-distilled fermented beverages
15.95.0	Manufacture of other non-distilled fermented beverages
15.96	Manufacture of beer
15.96.0	Manufacture of beer
15.97	Manufacture of malt
15.97.0	Manufacture of malt
15.98	Production of mineral waters and soft drinks
15.98.0	Production of mineral waters and soft drinks
16	Manufacture of tobacco products
16.0	Manufacture of tobacco products
16.00	Manufacture of tobacco products
16.00.1	Fermentation of tobacco
16.00.2	Manufacture of tobacco products
17	Textile manufacture
17.1	Spinning of textile fibres
17.11	Spinning of cotton-type fibres
17.11.1	Preparation of cotton-type fibres
17.11.2	Spinning of cotton-type fibres
17.12	Card spinning of wool fibres
17.12.1	Preparation of wool fibres

17.12.2	Spinning of wool fibres
17.13	Combing spinning of wool fibres
17.13.1	Preparation of worsted wool
17.13.2	Spinning of worsted wool
17.14	Spinning of flax-fibres
17.14.1	Preparation of flax-fibres
17.14.2	Spinning of flax-fibres
17.15	Manufacturing of natural silk, artificial and synthetic fibers
17.15.1	Preparation of silk fibre
17.15.2	Spinning of silk fibre
17.16	Manufacture of sewing threads
17.16.1	Cotton-type weaving
17.16.2	Flax-type weaving
17.16.3	Silk-type weaving
17.16.4	Other textile weaving
17.17	Preparation and spinning of other textile fibres
17.17.1	Preparation of other textile fibres
17.17.2	Spinning of other textile fibres
17.2	Weaving manufacture
17.21	Cotton-type weaving
17.21.0	Cotton-type weaving
17.22	Woollen-type weaving
17.22.0	Woollen-type weaving
17.23	Worsted-type weaving
17.23.0	Worsted-type weaving
17.24	Silk-type weaving
17.24.0	Silk-type weaving
17.25	Other textile weaving
17.25.1	Manufacture of linen fabric
17.25.9	Other weaving
17.3	Finishing of textiles
17.30	Finishing of textiles
17.30.0	Finishing of textiles
17.4	Manufacture of made-up textile articles, except apparel
17.40	Manufacture of made-up textile articles, except apparel
17.40.0	Manufacture of made-up textile articles, except apparel
17.5	Manufacture of other textiles
17.51	Manufacture of carpets and rugs
17.51.0	Manufacture of carpets and rugs
17.52	Manufacture of cordage, rope, twine and netting
17.52.1	Manufacture of cordage, rope, twine
17.52.2	Manufacture of products from cordage and nets
17.53	Manufacture of nonwovens and articles made from nonwovens, except apparel
17.53.0	Manufacture of nonwovens and articles made from nonwovens, except apparel
17.54	Manufacture of other textiles n.e.c.
17.54.1	Manufacture of textile ware
17.54.2	Manufacture of felting articles

17.54.9	Manufacture of other textiles
17.6	Manufacture of textile fabrics
17.60	Manufacture of textile fabrics
17.60.0	Manufacture of textile fabrics
17.7	Manufacture of textile fabrics
17.71	Manufacture of textile legwear garment
17.71.0	Manufacture of textile legwear garment
17.72	Manufacture of knitted and crocheted pullovers, cardigans and similar articles
17.72.0	Manufacture of knitted and crocheted pullovers, cardigans and similar articles
18	Manufacture of wearing apparel; dressing and dyeing of fur
18.1	Manufacture of leather clothes
18.10	Manufacture of leather clothes
18.10.0	Manufacture of leather clothes
18.2	Manufacture of other wearing apparel
18.21	Manufacture of workwear
18.21.0	Manufacture of workwear
18.22	Manufacture of outer garments
18.22.0	Manufacture of outer garments
18.23	Manufacture of underwear
18.23.0	Manufacture of underwear
18.24	Manufacture of other wearing apparel and accessories n.e.c.
18.24.1	Manufacture of headdresses
18.24.9	Manufacture of other clothing and accessories
18.3	Dressing and dyeing of fur; manufacture of articles of fur
18.30	Dressing and dyeing of fur; manufacture of articles of fur
18.30.1	Dressing and dyeing of fur
18.30.2	Manufacture of simulation fur and articles of it
18.30.3	Manufacture of natural and simulation fur articles
19	Manufacturing of leather; leather articles and manufacture of footwear
19.1	Tanning and dressing of leather
19.10	Tanning and dressing of leather
19.10.1	Manufacture of real leathers
19.10.2	Manufacture of imitation leathers and filler material
19.2	Manufacture of luggage, handbags and the like
19.20	Manufacture of luggage, handbags and the like
19.20.1	Manufacture of luggage, handbags and the like
19.20.2	Manufacture of saddlery and harness
19.3	Manufacture of footwear
19.30	Manufacture of footwear
19.30.0	Manufacture of footwear
20	Woodworking and manufacture of wood and cork articles, except furniture
20.1	Sawmilling and planing of wood, impregnation of wood
20.10	Sawmilling and planing of wood, impregnation of wood
20.10.1	Sawmilling and planing of wood
20.10.2	Wood preservation
20.10.3	Manufacture of wooden cover for floor, including non assembled parquetry
20.2	Manufacture of veneer, plywood, cauls, panels

20.20	Manufacture of veneer, plywood, cauls, panels
20.20.0	Manufacture of veneer, plywood, cauls, panels
20.3	Manufacture of wooden building constructions and millwork
20.30	Manufacture of wooden building constructions and millwork
20.30.1	Manufacture of wooden products
20.30.2	Manufacture of wooden pre-engineered buildings
20.30.3	Manufacture of wooden container, all-movable, mountable-and-dismountable buildings
20.4	Manufacture of wooden containers
20.40	Manufacture of wooden containers
20.40.0	Manufacture of wooden containers
20.5	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
20.51	Manufacture of other products of wood
20.51.1	Manufacture of various products of wood
20.51.2	Manufacture of ornamental products of wood
20.52	Manufacture of articles of cork, straw and plaiting materials
20.52.0	Manufacture of articles of cork, straw and plaiting materials
21	Manufacture of paper pulp, paper, paperboard and articles of paper and paperboard
21.1	Manufacture of paper pulp, paper and paperboard
21.11	Manufacture of paper pulp
21.11.0	Manufacture of paper pulp
21.12	Manufacture of paper and paperboard
21.12.0	Manufacture of paper and paperboard
21.2	Manufacture of articles of paper and paperboard
21.21	Manufacture of corrugated paperboard, containers of paper and paperboard
21.21.1	Manufacture of corrugated paperboard
21.21.2	Manufacture of containers of paper and paperboard
21.22	Manufacture of household and sanitary goods and toilet requisites of paper
21.22.0	Manufacture of household and sanitary goods and toilet requisites of paper
21.23	Manufacture of paper stationery
21.23.0	Manufacture of paper stationery
21.24	Manufacture of wallpaper
21.24.0	Manufacture of wallpaper
21.25	Manufacture of other articles of paper and paperboard n.e.c.
21.25.0	Manufacture of other articles of paper and paperboard n.e.c.
22	Publishing, printing and reproduction of recorded media
22.1	Publishing
22.11	Publishing of books
22.11.0	Publishing of books
22.12	Publishing of newspapers
22.12.0	Publishing of newspapers
22.13	Publishing of journals and periodicals
22.13.0	Publishing of journals and periodicals
22.14	Publishing of sound recordings
22.14.0	Publishing of sound recordings
22.15	Other publishing
22.15.0	Other publishing
22.2	Printing and service activities related to printing

22.21	Printing of newspapers
22.21.0	Printing of newspapers
22.22	Printing n.e.c.
22.22.0	Printing n.e.c.
22.23	Bookbinding and finishing
22.23.0	Bookbinding and finishing
22.24	Composing and plate-making
22.24.0	Composing and plate-making
22.25	Other activities related to printing
22.25.0	Other activities related to printing
22.3	Reproduction of recorded media
22.31	Reproduction of sound recording
22.31.0	Reproduction of sound recording
22.32	Reproduction of video recording
22.32.0	Reproduction of video recording
22.33	Reproduction of computer media
22.33.0	Reproduction of computer media
23	Manufacture of coke, refined petroleum products and nuclear fuel
23.1	Manufacture of coke
23.10	Manufacture of coke
23.10.0	Manufacture of coke
23.2	Manufacture of refined petroleum products
23.20	Manufacture of refined petroleum products
23.20.0	Manufacture of refined petroleum products
23.3	Processing of nuclear fuel
23.30	Processing of nuclear fuel
23.30.0	Processing of nuclear fuel
24	Manufacture of chemicals and chemical products
24.1	Manufacture of basic chemicals
24.11	Manufacture of industrial gases
24.11.0	Manufacture of industrial gases
24.12	Manufacture of dyes and pigments
24.12.0	Manufacture of dyes and pigments
24.13	Manufacture of other inorganic basic chemicals
24.13.0	Manufacture of other inorganic basic chemicals
24.14	Manufacture of other inorganic basic chemicals
24.14.1	Manufacture of tanning agents
24.14.9	Manufacture of other organic basic chemicals
24.15	Manufacture of fertilizers and nitrogen compounds
24.15.1	Manufacture of fertilizers
24.15.2	Manufacture of nitrogen compounds
24.16	Manufacture of plastics in primary forms
24.16.0	Manufacture of plastics in primary forms
24.17	Manufacture of synthetic rubber in primary forms
24.17.0	Manufacture of synthetic rubber in primary forms
24.2	Manufacture of agrochemical articles
24.20	Manufacture of agrochemical articles

24.20.0	Manufacture of agrochemical articles
24.3	Manufacture of paints and varnishes
24.30	Manufacture of paints, varnishes, enamels and similar products, printing inks and mastics
24.30.1	Manufacture of paints, varnishes, enamels and mineral pigments for them
24.30.2	Manufacture of finished solvents and thinners for paints and varnishes
24.4	Manufacture of pharmaceuticals
24.41	Manufacture of basic pharmaceutical products
24.41.0	Manufacture of basic pharmaceutical products
24.42	Manufacture of pharmaceutical preparations
24.42.1	Manufacture of pharmaceutical preparations for medical employment
24.42.2	Manufacture of pharmaceutical preparations employed in veterinary medicine
24.42.3	Manufacture of tooth cement employed in stomatology
24.5	Manufacture of soap, cleaning and polishing preparations, perfumes and toilet preparations
24.51	Manufacture of soap, cleaning and polishing preparations
24.51.0	Manufacture of soap, cleaning and polishing preparations
24.52	Manufacture of perfumes and toilet preparations
24.52.0	Manufacture of perfumes and toilet preparations
24.6	Manufacture of chemical products
24.61	Manufacture of explosives
24.61.0	Manufacture of explosives
24.62	Manufacture of glues and gelatines
24.62.0	Manufacture of glues and gelatines
24.63	Manufacture of essential oils
24.63.0	Manufacture of essential oils
24.64	Manufacture of photographic chemical materials
24.64.0	Manufacture of photographic chemical materials
24.65	Manufacture of prepared unrecorded media
24.65.0	Manufacture of prepared unrecorded media
24.66	Manufacture of other chemical products
24.66.1	Manufacture of materials employed in finishing of textile articles
24.66.2	Manufacture of carbon black
24.66.9	Manufacture of other chemical products
24.7	Manufacture of artificial and synthetic fibres
24.70	Manufacture of artificial and synthetic fibres
24.70.0	Manufacture of artificial and synthetic fibres
25	Manufacture of rubber and plastic products
25.1	Manufacture of rubber products
25.11	Manufacture of rubber tyres and tubes
25.11.0	Manufacture of rubber tyres and tubes
25.12	Retreading and rebuilding of rubber tyres
25.12.0	Retreading and rebuilding of rubber tyres
25.13	Manufacture of other rubber products
25.13.1	Manufacture of rubber products
25.13.2	Manufacture of rubber sanitary-hygienic and medical products
25.2	Manufacture of plastic products
25.21	Manufacture of plastic plates, sheets, tubes and profiles

25.21.0	Manufacture of plastic plates, sheets, tubes and profiles
25.22	Manufacture of plastic packing goods
25.22.0	Manufacture of plastic packing goods
25.23	Manufacture of plastic products employed in building
25.23.0	Manufacture of plastic products employed in building
25.24	Manufacture of other plastic products
25.24.0	Manufacture of other plastic products
26	Manufacture of other non-metallic mineral products
26.1	Manufacture of glass and glass products
26.11	Manufacture of flat glass
26.11.0	Manufacture of flat glass
26.12	Shaping and processing of flat glass
26.12.0	Shaping and processing of flat glass
26.13	Manufacture of hollow glass products
26.13.1	Manufacture of glass packaging
26.13.2	Manufacture of household articles of glass and glass tableware
26.14	Manufacture of glass fibres
26.14.0	Manufacture of glass fibres
26.15	Manufacture and processing of other glass products
26.15.1	Manufacture of electrotechnical and electrovacuum glass
26.15.2	Manufacture of laboratory ware of glass
26.15.9	Manufacture of glass products n.e.c.
26.2	Manufacture of ceramic goods not used in construction
26.21	Manufacture of ceramic household and ornamental articles
26.21.1	Manufacture of household articles of porcelain, faience
26.21.2	Manufacture of household jigline
26.22	Manufacture of ceramic sanitary fixtures
26.22.0	Manufacture of ceramic sanitary fixtures
26.23	Manufacture of ceramic insulators and insulating fittings
26.23.0	Manufacture of ceramic insulators and insulating fittings
26.24	Manufacture of other technical ceramic products
26.24.0	Manufacture of other technical ceramic products
26.25	Manufacture of other ceramic products
26.25.0	Manufacture of other ceramic products
26.26	Manufacture of refractory ceramic products
26.26.0	Manufacture of refractory ceramic products
26.3	Manufacture of ceramic tiles and flags
26.30	Manufacture of ceramic tiles and flags
26.30.0	Manufacture of ceramic tiles and flags
26.4	Manufacture of bricks, tiles and construction products, in baked clay
26.40	Manufacture of bricks, tiles and construction products, in baked clay
26.40.0	Manufacture of bricks, tiles and construction products, in baked clay
26.5	Manufacture of cement, lime and plaster
26.51	Manufacture of cement
26.51.0	Manufacture of cement
26.52	Manufacture of lime
26.52.1	Manufacture of lime

26.52.2	Manufacture of limestone and dolomite powder
26.53	Manufacture of plaster
26.53.0	Manufacture of plaster
26.6	Manufacture of articles of concrete, plaster or cement
26.61	Manufacture of concrete products for construction purposes
26.61.1	Manufacture of pre-fabricated ferroconcrete and concrete structures and articles
26.61.2	Manufacture of building blocks
26.61.3	Manufacture of lime-sand bricks
26.62	Manufacture of plaster products for construction purposes
26.62.0	Manufacture of plaster products for construction purposes
26.63	Manufacture of ready-mixed concrete
26.63.1	Manufacture of ready-mixed concrete
26.63.2	Manufacture of asphalt concrete
26.64	Manufacture of mortars
26.64.0	Manufacture of mortars
26.65	Manufacture of articles of asbestos and fibre cement
26.65.0	Manufacture of articles of asbestos and fibre cement
26.66	Manufacture of other articles of concrete, plaster and cement
26.66.0	Manufacture of other articles of concrete, plaster and cement
26.7	Cutting, shaping and finishing of ornamental and building stone
26.70	Cutting, shaping and finishing of ornamental and building stone
26.70.0	Cutting, shaping and finishing of ornamental and building stone
26.8	Manufacture of other non-metallic mineral products
26.81	Manufacture of abrasive products
26.81.0	Manufacture of abrasive products
26.82	Manufacture of other non-metallic mineral products n.e.c.
26.82.1	Manufacture of technical articles of asbestos
26.82.2	Manufacture of mineral heat- and sound insulating materials and articles
26.82.3	Manufacture of flexible roofing and damp-proof materials
26.82.4	Manufacture of artificial and processing of natural poriferous fillers
26.82.5	Manufacture of forming materials
26.82.6	Manufacture of articles of nonmetal ore
27	Manufacture of basic metals
27.1	Manufacture of cast iron, steel, ferro-alloy
27.10	Manufacture of cast iron, steel, ferro-alloy
27.10.0	Manufacture of cast iron, steel, ferro-alloy
27.2	Manufacture of pipes
27.21	Manufacture of cast iron pipes
27.21.0	Manufacture of cast iron pipes
27.22	Manufacture of steel pipes
27.22.0	Manufacture of steel pipes
27.3	Other primary treatment of cast iron and steel
27.31	Cold drawing
27.31.0	Cold drawing
27.32	Cold rolling of narrow strips
27.32.0	Cold rolling of narrow strips
27.33	Cold stamping and folding

27.33.0	Cold stamping and folding
27.34	Manufacture of wire
27.34.0	Manufacture of wire
27.4	Manufacture of non-ferrous metals
27.41	Manufacture of precious metals
27.41.0	Manufacture of precious metals
27.42	Manufacture of aluminium
27.42.0	Manufacture of aluminium
27.43	Manufacture of lead, zinc and tin
27.43.0	Manufacture of lead, zinc and tin
27.44	Manufacture of copper
27.44.0	Manufacture of copper
27.45	Manufacture of other non-ferrous metals
27.45.1	Manufacture of nickel and cobalt
27.45.2	Manufacture of titanium, magnesium, tungsten and molybdenum
27.45.3	Manufacture of antimony and mercury
27.45.4	Processing of non-ferrous metals and alloys
27.45.5	Manufacture of less-common metals and semiconductor materials
27.5	Metal casting
27.51	Iron casting
27.51.0	Iron casting
27.52	Steel casting
27.52.0	Steel casting
27.53	Light metal casting
27.53.0	Light metal casting
27.54	Other non-ferrous metals casting
27.54.0	Other non-ferrous metals casting
28	Manufacture of finished metal articles
28.1	Manufacture of constructional metal products and articles
28.11	Manufacture of constructional metal products
28.11.1	Manufacture of constructional steel products
28.11.2	Manufacture of constructional light metal products
28.11.3	Manufacture of building constructions and articles of aluminium and aluminium alloys
28.11.4	Manufacture of container, mountable-and-dismountable buildings
28.12	Manufacture of building metal articles
28.12.0	Manufacture of building metal articles
28.2	Manufacture of metal tanks, reservoirs and containers; manufacture of central heating radiators and boilers
28.21	Manufacture of metal tanks, reservoirs and other containers
28.21.0	Manufacture of metal tanks, reservoirs and other containers
28.22	Manufacture of central heating radiators and boilers
28.22.0	Manufacture of central heating radiators and boilers
28.3	Manufacture of steam generators, except central heating hot water boilers
28.30	Manufacture of steam generators, except central heating hot water boilers
28.30.0	Manufacture of steam generators, except central heating hot water boilers
28.4	Forging, pressing, stamping and roll forming of metal; powder metallurgy
28.40	Forging, pressing, stamping and roll forming of metal; powder metallurgy

28.40.1	Manufacture of finished or semi-finished metal articles by forging, pressing, stamping or roll forming of metal
28.40.2	Powder metallurgy
28.5	Treatment and coating of metals; general mechanical engineering
28.51	Treatment and coating of metals
28.51.0	Treatment and coating of metals
28.52	General mechanical engineering
28.52.0	General mechanical engineering
28.6	Manufacture of cutlery, tools and general hardware
28.61	Manufacture of cutlery
28.61.0	Manufacture of cutlery
28.62	Manufacture of tools
28.62.1	Manufacture of metal- and woodworking tools
28.62.2	Manufacture of agricultural and lawn-and-garden tools
28.63	Manufacture of locks and hinges
28.63.0	Manufacture of locks and hinges
28.7	Manufacture of other finished metal articles
28.71	Manufacture of metal barrels and similar reservoirs
28.71.0	Manufacture of metal barrels and similar reservoirs
28.72	Manufacture of package of light metals
28.72.0	Manufacture of package of light metals
28.73	Manufacture of articles of wire
28.73.0	Manufacture of articles of wire
28.74	Manufacture of fasteners, screw machine products, chains and springs
28.74.0	Manufacture of fasteners, screw machine products, chains and springs
28.75	Manufacture of other finished metal articles
28.75.1	Manufacture of metal sanitary equipment
28.75.2	Manufacture of household ware
28.75.9	Manufacture of other metal articles
29	Manufacture of machines and equipment
29.1	Manufacture of metal equipment
29.11	Manufacture of engines, turbines, excluding avia-, auto- and motorcycle engines
29.11.1	Manufacture of engines
29.11.2	Manufacture of turbines
29.11.9	Maintenance of engines, turbines, excluding avia-, auto- and motorcycle engines
29.12	Manufacture of pumps, compressors and hydraulic systems
29.12.1	Manufacture of hydraulic pumps
29.12.2	Manufacture of vacuum and air pumps
29.12.3	Manufacture of compressors
29.12.9	Maintenance of pumps and compressors
29.13	Manufacture of cranes and valves
29.13.0	Manufacture of cranes and valves
29.14	Manufacture of bearings, gears, gearing and driving elements
29.14.1	Manufacture of bearings
29.14.2	Manufacture of general purpose machinery
29.14.9	Maintenance of bearings and general purpose machinery
29.2	Manufacture of other equipment for general purpose
29.21	Manufacture of furnaces and furnace burners

29.21.1	Manufacture of non-electric furnaces and furnace burners and accessories
29.21.2	Manufacture of electric furnaces
29.21.9	Maintenance of electric and non-electric furnaces
29.22	Manufacture of lifting and handling equipment
29.22.1	Manufacture of cranes excluding building cranes
29.22.2	Manufacture of construction cranes
29.22.3	Manufacture of continuous flow transport equipment
29.22.4	Manufacture of elevators
29.22.5	Manufacture of automatic and electric lift trucks
29.22.6	Manufacture of other lifting and carrying, loading and storage equipment
29.22.9	Repair of lifting and rigging equipment
29.23	Manufacture of industrial refrigeration and ventilation equipment
29.23.1	Manufacture of refrigeration and freezing equipment
29.23.2	Manufacture of air conditioners and fans
29.23.9	Repair of cooling and ventilation units excluding ones for household use
29.24	Manufacture of other general purpose machinery not elsewhere classified
29.24.1	Manufacture of weight measuring equipment (excluding precision laboratory balances)
29.24.2	Manufacture of filtering and purification equipment
29.24.3	Manufacture of equipment for spraying and dispersion of liquids or powders
29.24.4	Manufacture of packing and wrapping machines
29.24.5	Manufacture of chemical process machines and equipment
29.24.8	Manufacture of other machinery and its parts
29.24.9	Repair of general purpose machines
29.3	Manufacture of agricultural and forestry machinery
29.31	Manufacture of agricultural tractors
29.31.1	Manufacture of agricultural tractors (without repair)
29.31.9	Repair of agricultural tractors
29.32	Manufacture of other agricultural and forestry machinery
29.32.1	Manufacture of agricultural machinery
29.32.2	Manufacture of equipment for cattle breeding and fodder production
29.32.3	Manufacture of logging and soil improvement equipment
29.32.9	Repair of agricultural machinery
29.4	Manufacture of industrial machines
29.41	Manufacture of portable hand-held power tools
29.41.0	Manufacture of portable hand-held power tools
29.42	Manufacture of metal working machines
29.42.1	Manufacture of machines for laser working of metals and similar to them, of machining centres
29.42.2	Manufacture of lathes, boring, drilling and milling machines
29.42.3	Manufacture of other metal cutting machines
29.42.4	Manufacture of appliances for metal working machines
29.43	Manufacture of other industrial machines not elsewhere classified
29.43.1	Manufacture of industrial machines for working stone, wood and other similar solid materials
29.43.2	Manufacture of equipment for brazing and welding, machinery for surface tempering and gas-thermal sputtering
29.43.3	Manufacture of parts and appliances of other industrial machines
29.5	Manufacture of other special purpose equipment

29.51	Manufacture of metallurgical machinery
29.51.1	Manufacture of metallurgical equipment (without repair)
29.51.9	Repair of metallurgical equipment
29.52	Manufacture of mining and construction machinery
29.52.1	Manufacture of ore mining equipment
29.52.2	Manufacture of road and digging machines
29.52.3	Manufacture of construction machines
29.52.4	Manufacture of construction materials processing equipment
29.52.5	Manufacture of equipment for peat industry
29.52.9	Repair of mining and construction machinery
29.53	Manufacture of machinery for production of food including beverages and tobacco goods
29.53.1	Manufacture of machines for agriproduct processing (without repair)
29.53.9	Repair of machines for agriproduct processing
29.54	Manufacture of equipment for production of textile, fur and leather goods and garments
29.54.1	Manufacture of machinery for textile industry
29.54.2	Manufacture of machinery for garment and knitting industry
29.54.3	Manufacture of household sewing machines
29.54.4	Manufacture of machinery for footwear, fur, leather and fancy goods industry
29.54.5	Manufacture of special equipment for public service establishments
29.54.9	Repair of machines for textile, sewing and leather industry
29.55	Manufacture of machinery for production of paper and cardboard
29.55.1	Manufacture of machines for paper and cardboard industry (without repair)
29.55.9	Repair of machines for paper and cardboard industry
29.56	Manufacture of other special purpose machinery not elsewhere classified
29.56.1	Manufacture of oilfield, drilling and geological prospecting equipment
29.56.2	Manufacture of oil and gas refining equipment
29.56.3	Manufacture of special production equipment for electronics industry
29.56.4	Manufacture of production equipment for production of chemical fiber
29.56.5	Manufacture of equipment for working rubber, plastics and other polymeric materials
29.56.6	Manufacture of production equipment for glass industry
29.56.7	Manufacture of production equipment for printing industry
29.56.8	Manufacture of other special purpose machines
29.56.9	Repair of other special purpose machines
29.6	Manufacture of arms and ammunition
29.60	Manufacture of arms and ammunition
29.60.0	Manufacture of arms and ammunition
29.7	Manufacture of household appliances
29.71	Manufacture of electric household appliances
29.71.1	Manufacture of electric household appliances excluding refrigerators and freezers
29.71.2	Manufacture of household refrigerators and freezers
29.72	Manufacture of non-electric household appliances
29.72.0	Manufacture of non-electric household appliances
30	Manufacture of office equipment and computers
30.0	Manufacture of office equipment and computers
30.01	Manufacture of office equipment
30.01.0	Manufacture of office equipment

30.02	Manufacture of computers and other data processing machines
30.02.0	Manufacture of computers and other data processing machines
31	Manufacture of electric machines and equipment
31.1	Manufacture of electric motors, generators and power converters
31.10	Manufacture of electric motors, generators and power converters
31.10.1	Manufacture of electric motors, generators and power converters (without repair)
31.10.9	Repair of electric motors, generators and power converters
31.2	Manufacture of electrical distribution and regulating equipment
31.20	Manufacture of electrical distribution and regulating equipment
31.20.1	Manufacture of electrical distribution and regulating equipment (without repair)
31.20.9	Repair of electrical distribution and regulating equipment
31.3	Manufacture of insulated wire and cable
31.30	Manufacture of insulated wire and cable
31.30.0	Manufacture of insulated wire and cable
31.4	Manufacture of galvanic cells (electric accumulators and primary cells)
31.40	Manufacture of galvanic cells (electric accumulators and primary cells)
31.40.0	Manufacture of galvanic cells (electric accumulators and primary cells)
31.5	Manufacture of electric lamps and lighting equipment
31.50	Manufacture of electric lamps and lighting equipment
31.50.1	Manufacture of electric lamps
31.50.2	Manufacture of lighting equipment
31.6	Manufacture of other electric equipment
31.61	Manufacture of electric equipment for engines and vehicles
31.61.1	Manufacture of electric equipment for engines and vehicles (without repair)
31.61.9	Repair of electric equipment for engines and vehicles
31.62	Manufacture of other electric equipment excluding equipment for engines and vehicles
31.62.1	Manufacture of electrode goods
31.62.2	Manufacture of electric insulating items
31.62.3	Manufacture of electric signalling equipment
31.62.8	Manufacture of other electric mechanisms and devices
31.62.9	Repair of other electric equipment not elsewhere classified
32	Manufacture of radio, television and telecommunications equipment
32.1	Manufacture of electric and radio elements
32.10	Manufacture of electric and radio elements
32.10.0	Manufacture of electric and radio elements
32.2	Manufacture of transmitting devices
32.20	Manufacture of transmitting devices
32.20.1	Manufacture of television and radio devices for industrial purposes
32.20.2	Manufacture of devices for cable telephone and telegraph communication
32.20.9	Repair of communication equipment
32.3	Manufacture of devices for reception, recording and reproduction of sound and image
32.30	Manufacture of devices for reception, recording and reproduction of sound and image
32.30.1	Manufacture of television and radio receivers, audio and video recorders and players and associated consumer goods (without repair)
32.30.9	Repair of television and radio devices
33	Manufacture of medical technical goods, measuring devices, optical devices and clocks
33.1	Manufacture of medical technical goods including surgery equipment and orthopedic devices

33.10	Manufacture of medical technical goods including surgery equipment and orthopedic devices
33.10.1	Manufacture of medical, veterinary and science research devices
33.10.2	Manufacture of medical tools, apparatus and equipment
33.10.3	Manufacture of surgery and orthopedic devices
33.10.4	Manufacture of medical, surgery, stomatological and veterinary furniture
33.2	Manufacture of testing instruments excluding process control and regulation devices
33.20	Manufacture of testing instruments excluding process control and regulation devices
33.20.1	Manufacture of mechanical quantities measuring devices
33.20.2	Manufacture of electric measuring instruments
33.20.3	Manufacture of radio measuring devices
33.20.4	Manufacture of optical and optical mechanical devices and apparatus
33.20.5	Manufacture of devices for physical research
33.20.6	Manufacture of drafting, marking and measuring instruments
33.20.9	Repair of instruments and devices
33.3	Installation of process control and regulation devices
33.30	Installation of process control and regulation devices
33.30.1	Manufacture of monitoring equipment for industrial processes (without repair)
33.30.9	Repair of monitoring equipment
33.4	Manufacture of optical devices and photographic equipment
33.40	Manufacture of optical devices and photographic equipment
33.40.1	Manufacture of optical instruments
33.40.2	Manufacture of photo and video equipment
33.40.3	Manufacture of optical fiber and cable
33.40.9	Repair of optical instruments
33.5	Manufacture of clocks and watches
33.50	Manufacture of clocks and watches
33.50.1	Manufacture of all types of clocks and watches
33.50.2	Manufacture of time registering devices
33.50.3	Manufacture of parts and appliances of clocks
34	Manufacture of cars, trailers and semi-trailers
34.1	Manufacture of cars
34.10	Manufacture of cars
34.10.1	Manufacture of cars and other motor vehicles
34.10.2	Manufacture of engines
34.2	Manufacture of automotive bodies; manufacture of trailers and semi-trailers
34.20	Manufacture of automotive bodies; manufacture of trailers and semi-trailers
34.20.1	Manufacture of bodies for cars
34.20.2	Manufacture of trailers and semi-trailers
34.3	Manufacture of parts of cars and their engines
34.30	Manufacture of parts of cars and their engines
34.30.1	Manufacture of parts of cars and their engines
34.30.2	Manufacture of garage and refueling equipment
35	Manufacture of other vehicles
35.1	Construction and repair of vessels
35.11	Construction and repair of vessels
35.11.1	Construction of vessels
35.11.9	Repair of vessels

35.12	Construction and repair of sports and touristic vessel
35.12.1	Construction of pleasure and sports boats
35.12.9	Repair of pleasure and sports boats
35.2	Manufacture of railway rolling stock
35.20	Manufacture of railway rolling stock
35.20.1	Manufacture of railway and tram locomotive engines, subway cars and rolling stock (without repair)
35.20.8	Repair of railway rolling stock
35.20.9	Repair of tram cars, subway cars and trolleybuses
35.3	Manufacture of aircrafts including space crafts
35.30	Manufacture of aircrafts including space crafts
35.30.1	Manufacture of aircrafts
35.30.2	Manufacture of spacecrafts
35.30.9	Repair of aircrafts and space crafts
35.4	Manufacture of motorcycles and bicycles
35.41	Manufacture of motorcycles
35.41.0	Manufacture of motorcycles
35.42	Manufacture of bicycles
35.42.0	Manufacture of bicycles
35.43	Manufacture of wheelchairs
35.43.0	Manufacture of wheelchairs
35.5	Manufacture of other vehicles and transportation equipment, not elsewhere classified
35.50	Manufacture of other vehicles and transportation equipment, not elsewhere classified
35.50.0	Manufacture of other vehicles and transportation equipment, not elsewhere classified
36	Manufacture of furniture and other products not elsewhere classified
36.1	Manufacture of furniture
36.11	Manufacture of chairs and other seats
36.11.0	Manufacture of chairs and other seats
36.12	Manufacture of office furniture and furniture for trading enterprises
36.12.0	Manufacture of office furniture and furniture for trading enterprises
36.13	Manufacture of kitchen furniture
36.13.0	Manufacture of kitchen furniture
36.14	Manufacture of other furniture
36.14.0	Manufacture of other furniture
36.15	Manufacture of mattresses
36.15.0	Manufacture of mattresses
36.2	Manufacture of jewelry, coins and medals
36.21	Minting of coins and medals
36.21.0	Minting of coins and medals
36.22	Manufacture of jewelry
36.22.0	Manufacture of jewelry
36.3	Manufacture of musical instruments
36.30	Manufacture of musical instruments
36.30.1	Manufacture of musical instruments (without repair)
36.30.9	Repair of musical instruments
36.4	Manufacture of sports goods
36.40	Manufacture of sports goods
36.40.0	Manufacture of sports goods

36.5	Manufacture of games and toys
36.50	Manufacture of games and toys
36.50.0	Manufacture of games and toys
36.6	Manufacture of various goods not elsewhere included
36.61	Manufacture of jewelry of non-precious materials
36.61.0	Manufacture of jewelry of non-precious materials
36.62	Manufacture of brooms and brushes
36.62.0	Manufacture of brooms and brushes
36.63	Manufacture of other products not elsewhere included
36.63.1	Manufacture of stationery
36.63.2	Manufacture of baby carriages
36.63.3	Manufacture of metal fancy goods
36.63.4	Manufacture of matches
36.63.5	Manufacture of merry-go-rounds, seesaws, shooting ranges and other rides
36.63.6	Manufacture of linoleum and other hard floor coverings
36.63.9	Manufacture of other articles
37	Recycling of secondary materials
37.1	Processing of metal junk and scrap
37.10	Processing of metal junk and scrap
37.10.1	Recycling of ferrous scrap
37.10.2	Recycling of non-ferrous scrap
37.2	Processing of non-metal waste and scrap
37.20	Processing of non-metal waste and scrap
37.20.0	Processing of non-metal waste and scrap
40	Production and distribution of electric power, gas, steam and hot water
40.1	Production and distribution of electric power
40.11	Production of electric power
40.11.1	Production of electric power by thermal stations
40.11.2	Production of electric power by hydroelectric stations
40.11.3	Production of electric power by nuclear power stations
40.11.4	Production of electric power by other stations
40.12	Power transmission
40.12.0	Power transmission
40.13	Distribution and sale of electric power
40.13.1	Distribution of electric power
40.13.2	Sale of electric power to consumers
40.2	Production and distribution of gas fuel
40.21	Production of gas fuel
40.21.0	Production of gas fuel
40.22	Pipeline distribution of gas fuel and sale of it
40.22.0	Pipeline distribution of gas fuel and sale of it
40.3	Supply with steam and hot water
40.30	Supply with steam and hot water
40.30.1	Production of thermal energy by heat supply networks
40.30.2	Production of thermal energy by independent boiler houses
40.30.3	Heat supply
41	Collecting, purification and distribution of water

41.0	Collecting, purification and distribution of water
41.00	Collecting, purification and distribution of water
41.00.0	Collecting, purification and distribution of water
45	Construction
45.1	Construction site preparation
45.11	Demolition of buildings; excavation works
45.11.1	Demolition of buildings
45.11.2	Excavation works
45.11.3	Blasting operations
45.11.4	Special works in ground
45.12	Exploratory drilling
45.12.0	Exploratory drilling
45.2	Construction of buildings and structures
45.21	General construction works
45.21.1	General construction of buildings
45.21.2	Construction of civil engineering structures
45.22	Mounting of roofings of buildings and structures
45.22.0	Mounting of roofings of buildings and structures
45.23	Construction of roads, airfields and sports facilities
45.23.0	Construction of roads, airfields and sports facilities
45.24	Construction of water facilities
45.24.0	Construction of water facilities
45.25	Other construction works
45.25.1	Construction of mines
45.25.2	Water facilities development and improvement works
45.25.9	Other construction works requiring special professions
45.3	Installation of plumbing equipment of buildings and structures
45.31	Electrical wiring works
45.31.0	Electrical wiring works
45.32	Insulating works
45.32.0	Insulating works
45.33	Plumbing works
45.33.0	Plumbing works
45.34	Installation of other plumbing equipment
45.34.1	Installation of manufacturing equipment
45.34.2	Startup and adjustment of rigged up equipment
45.4	Finishing works
45.41	Plasterworks
45.41.0	Plasterworks
45.42	Joinery and carpentry works
45.42.0	Joinery and carpentry works
45.43	Floor covering and wall lining works
45.43.0	Floor covering and wall lining works
45.44	Painting and glass works
45.44.0	Painting and glass works
45.45	Other finishing works
45.45.0	Other finishing works

45.5	Lease of construction equipment with operator
45.50	Lease of construction equipment with operator
45.50.0	Lease of construction equipment with operator
50	Sale, maintenance and repair of cars and motorcycles
50.1	Sale of cars
50.10	Sale of cars
50.10.1	Wholesale of cars
50.10.2	Retail sale of cars
50.2	Maintenance and repair of cars
50.20	Maintenance and repair of cars
50.20.0	Maintenance and repair of cars
50.3	Sale of motor vehicle parts and accessories
50.30	Sale of motor vehicle parts and accessories
50.30.1	Wholesale of all types of parts, components and accessories for cars
50.30.2	Retail trade with all types of parts, components and accessories for cars
50.4	Sale of motorcycles, parts and accessories for them; maintenance and repair of motorcycles
50.40	Sale of motorcycles, parts and accessories for them; maintenance and repair of motorcycles
50.40.1	Wholesale of motorcycles, scooters, parts and accessories for them
50.40.2	Retail trade with motorcycles, scooters, parts and accessories for them
50.40.3	Maintenance and repair of motorcycles and scooters
50.5	Retail trade with motor oil
50.50	Retail trade with motor oil
50.50.0	Retail trade with motor oil
51	Wholesale and trade through agents, except sale of motor vehicle and motorcycles
51.1	Wholesale through agents on a fee or contract basis
51.11	Agency connected with sale of agricultural materials, animals, textile materials and semi-finished products
51.11.0	Agency connected with sale of agricultural materials, animals, textile materials and semi-finished products
51.12	Agency connected with sale of fuel, ore minerals, metals and chemical substances
51.12.0	Agency connected with sale of fuel, ore minerals, metals and chemical substances
51.13	Agency connected with sale of wood and construction materials
51.13.0	Agency connected with sale of wood and construction materials
51.14	Agency connected with sale of motor vehicles, equipment, ships and aircraft
51.14.0	Agency connected with sale of motor vehicles, equipment, ships and aircraft
51.15	Agency connected with sale of furniture, home appliances, hardware and other metal goods
51.15.0	Agency connected with sale of furniture, home appliances, hardware and other metal goods
51.16	Agency connected with sale of textile goods, clothes, shoes, leather and fur goods
51.16.0	Agency connected with sale of textile goods, clothes, shoes, leather and fur goods
51.17	Agency connected with sale of foodstuff, including beverages, and tobacco goods
51.17.0	Agency connected with sale of foodstuff, including beverages, and tobacco goods
51.18	Agency connected with sale of certain type of goods or group of goods, not included in other groups
51.18.0	Agency connected with sale of certain type of goods or group of goods, not included in other groups
51.19	Agency connected with sale of wide range of goods

51.19.0	Agency connected with sale of wide range of goods
51.2	Wholesale of agricultural materials and animals
51.21	Wholesale of grain, seeds and feeding stuff
51.21.0	Wholesale of grain, seeds and feeding stuff
51.22	Wholesale of flowers and other plants
51.22.0	Wholesale of flowers and other plants
51.23	Wholesale of animals
51.23.0	Wholesale of animals
51.24	Wholesale of skin and leather
51.24.0	Wholesale of skin and leather
51.25	Wholesale of raw tobacco
51.25.0	Wholesale of raw tobacco
51.3	Wholesale of foodstuff, including beverages, and tobacco goods
51.31	Wholesale of fruits and vegetables
51.31.0	Wholesale of fruits and vegetables
51.32	Wholesale of meat and meat products
51.32.0	Wholesale of meat and meat products
51.33	Wholesale of dairy products, eggs, edible oils and fats
51.33.0	Wholesale of dairy products, eggs, edible oils and fats
51.34	Wholesale of alcoholic and other beverages
51.34.0	Wholesale of alcoholic and other beverages
51.35	Wholesale of tobacco goods
51.35.0	Wholesale of tobacco goods
51.36	Wholesale of sugar, chocolate and saccharine confectionery
51.36.0	Wholesale of sugar, chocolate and saccharine confectionery
51.37	Wholesale of coffee, tea, cocoa and spicery
51.37.0	Wholesale of coffee, tea, cocoa and spicery
51.38	Wholesale of foodstuff
51.38.1	Wholesale of fish and fish products
51.38.9	Wholesale of others foodstuff
51.39	Non-specialized wholesale of foodstuff, including beverages, and tobacco goods
51.39.0	Non-specialized wholesale of foodstuff, including beverages, and tobacco goods
51.4	Wholesale of consumer purpose nonfoods
51.41	Wholesale of textile goods
51.41.0	Wholesale of textile goods
51.42	Wholesale of clothes and shoes
51.42.1	Wholesale of knitwear and legwear
51.42.2	Wholesale of clothes, besides knitwear and legwear
51.42.3	Wholesale of shoes
51.43	Wholesale of home appliances, radio- and tele-equipment
51.43.1	Wholesale of home appliances
51.43.2	Wholesale of electronics
51.44	Wholesale of chinaware and glassware, wallpapers and cleansers
51.44.0	Wholesale of chinaware and glassware, wallpapers and cleansers
51.45	Wholesale of perfumes and cosmetics
51.45.0	Wholesale of perfumes and cosmetics
51.46	Wholesale of pharmaceuticals

51.46.0	Wholesale of pharmaceuticals
51.47	Wholesale of other consumer purpose nonfoods
51.47.1	Wholesale of school accessories and writing materials
51.47.2	Wholesale of photographic goods, clocks, musical instruments and other recreational goods
51.47.9	Wholesale of other nonfood consumer goods
51.5	Wholesale of non-agricultural intermediate products
51.51	Wholesale of fuel
51.51.1	Wholesale of base oil and accompanying gas
51.51.2	Wholesale of natural (fire) gas
51.51.3	Wholesale of coal
51.51.4	Wholesale of lignite (brown coal)
51.51.5	Wholesale of aviation petrol and kerosene
51.51.6	Wholesale of motor petrol
51.51.7	Wholesale of diesel fuel
51.51.8	Wholesale of residual oil
51.51.9	Wholesale of other fuel
51.52	Wholesale of metals and ores
51.52.1	Wholesale of ferrous and nonferrous metal ores
51.52.2	Wholesale of cast iron, steel and casts
51.52.3	Wholesale of rare-earth and non ferrous metals and their casts
51.52.4	Wholesale of precious metals
51.53	Wholesale of timbering, construction materials and sanitary ware
51.53.1	Wholesale of structural glass
51.53.2	Wholesale of cement, sand and gravel
51.53.3	Wholesale of concrete, cement, gypsum and similar materials products
51.53.4	Wholesale of paints and lacquers
51.53.5	Wholesale of wood and woodworking products
51.53.6	Wholesale of building metal structures
51.53.7	Wholesale of sanitary fittings
51.53.8	Wholesale of wall blocks
51.54	Wholesale of hardware, water and heating supply equipment
51.54.0	Wholesale of hardware, water and heating supply equipment
51.55	Wholesale of chemical
51.55.1	Wholesale of chemical substances and chemical
51.55.2	Wholesale of general mechanical rubber goods
51.55.3	Wholesale of mineral fertilizers
51.55.4	Wholesale of pesticides and agrochemical products
51.55.5	Wholesale of plastics in primary forms and of artificial rubber
51.56	Wholesale of other intermediate products
51.56.0	Wholesale of other intermediate products
51.57	Wholesale of waste and scrap
51.57.1	Wholesale of ferrous and non ferrous waste and scrap
51.57.2	Wholesale of precious metals and stones scrap
51.57.9	Wholesale of other non metal waste and scrap
51.8	Wholesale of machinery and equipment
51.81	Wholesale of engineering tools
51.81.0	Wholesale of engineering tools

51.82	Wholesale of extraction and civil engineering equipment
51.82.0	Wholesale of extraction and civil engineering equipment
51.83	Wholesale of machines for textile, sewing and knitting production
51.83.0	Wholesale of machines for textile, sewing and knitting production
51.84	Wholesale of computers and peripheral equipment
51.84.0	Wholesale of computers and peripheral equipment
51.85	Wholesale of office machines and equipment
51.85.0	Wholesale of office machines and equipment
51.86	Wholesale of other electronic components and equipment
51.86.0	Wholesale of other electronic components and equipment
51.87	Wholesale of other machinery and equipment
51.87.0	Wholesale of other machinery and equipment
51.88	Wholesale of agricultural machinery
51.88.0	Wholesale of agricultural machinery
51.9	Other wholesale
51.90	Other wholesale
51.90.1	Wholesale of precious stones
51.90.2	Wholesale of semi-precious stones
51.90.3	Wholesale of fumed oak
51.90.8	Specialized wholesale of goods, not included in other groups
51.90.9	Wholesale of wide range of goods without specification
52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods
52.1	Retail trade in non-specialized shops
52.11	Retail trade mainly with foodstuff, including beverages, and tobacco goods in non-specialized shops
52.11.0	Retail trade mainly with foodstuff, including beverages, and tobacco goods in non-specialized shops
52.12	Other retail trade in non-specialized shops
52.12.0	Other retail trade in non-specialized shops
52.2	Retail trade mainly with foodstuff, including beverages, and tobacco goods in specialized shops
52.21	Retail trade with fruits and vegetables
52.21.0	Retail trade with fruits and vegetables
52.22	Retail trade with meat and meat products
52.22.1	Retail trade with poultry, wildfowl and their products
52.22.9	Other retail trade with meat and meat products
52.23	Retail trade with fish, crustacea and mollusks
52.23.0	Retail trade with fish, crustacea and mollusks
52.24	Retail trade with bakery products, floury and saccharine confectionery
52.24.0	Retail trade with bakery products, floury and saccharine confectionery
52.25	Retail trade with alcoholic and other beverages
52.25.0	Retail trade with alcoholic and other beverages
52.26	Retail trade with tobacco goods
52.26.0	Retail trade with tobacco goods
52.27	Retail trade with foodstuff in specialized shops
52.27.0	Retail trade with foodstuff in specialized shops
52.3	Retail trade with pharmaceuticals and medicines; perfumes and cosmetics
52.31	Retail trade with pharmaceuticals

52.31.0	Retail trade with pharmaceuticals
52.32	Retail trade with medical and orthopedic goods
52.32.0	Retail trade with medical and orthopedic goods
52.33	Retail trade with cosmetics and perfumes
52.33.0	Retail trade with cosmetics and perfumes
52.4	Other retail trade in specialized shops
52.41	Retail trade with textile goods
52.41.0	Retail trade with textile goods
52.42	Retail trade with clothes
52.42.1	Retail trade with knitwear and legwear
52.42.2	Retail trade with clothes, besides knitwear and legwear
52.43	Retail trade with shoes and leather goods
52.43.1	Retail trade with shoes
52.43.2	Retail trade with leather goods
52.44	Retail trade with furniture and household goods
52.44.1	Retail trade with furniture
52.44.9	Retail trade with illuminating equipment and householdwares, not included in other groups
52.45	Retail trade with household appliances and radio- and tele-equipment
52.45.1	Retail trade with household appliances
52.45.2	Retail trade with radio goods
52.45.3	Retail trade with musical instruments and scores
52.46	Retail trade with hardware, paint-and-lacquer materials and glass
52.46.0	Retail trade with hardware, paint-and-lacquer materials and glass
52.47	Retail trade with books, newspapers and stationary
52.47.0	Retail trade with books, newspapers and stationary
52.48	Other retail trade in specialized shops
52.48.1	Retail trade with photographic, optical and precision equipment
52.48.2	Retail trade with carpets
52.48.3	Retail trade with watches and jewelry
52.48.4	Retail trade with sportswear and tourist equipment
52.48.5	Retail trade with bicycles
52.48.6	Retail trade with flowers
52.48.7	Retail trade with seeds and fertilizers
52.48.9	Other retail trade in specialized shops
52.5	Retail trade with second-hand goods in shops
52.50	Retail trade with second-hand goods in shops
52.50.0	Retail trade with second-hand goods in shops
52.6	Retail trade not in shops
52.61	Retail trade through companies, filling orders by post
52.61.0	Retail trade through companies, filling orders by post
52.62	Retail trade in kiosks and markets
52.62.1	Retail trade in kiosks, stands and stalls
52.62.2	Retail trade in markets
52.63	Other retail trade not in shops
52.63.1	Street-hawking and delivery retail trade
52.63.9	Other retail trade not in shops
52.7	Repair of personal and household goods

52.71	Repair of shoes and other leather goods
52.71.1	Repair of shoes
52.71.2	Repair of travelling and small wares from other materials
52.72	Repair of household appliances
52.72.0	Repair of household appliances
52.73	Repair of clocks and jewelry
52.73.1	Repair of watches and other clocks
52.73.2	Repair of jewelry
52.74	Repair of personal and household goods, not included in other groups
52.74.1	Repair of knitware
52.74.2	Repair of garment, headwear and textile goods
52.74.3	Repair of leather and fur goods, headwear
52.74.4	Repair and restoration of home furniture
52.74.5	Repair of carpets
52.74.6	Repair of bicycles
55	Rendering of services by hotels and restaurants
55.1	Rendering of services by hotels
55.10	Rendering of services by hotels
55.10.1	Rendering of services by hotels with restaurants
55.10.2	Rendering of services by hotels without restaurants
55.2	Rendering of services by other organizations for short-term housing
55.21	Rendering of services by youth tourist camps and mountain camping sites
55.21.0	Rendering of services by youth tourist camps and mountain camping sites
55.22	Rendering of services by camping
55.22.0	Rendering of services by camping
55.23	Rendering of services by other organizations for housing
55.23.0	Rendering of services by other organizations for housing
55.3	Rendering of services by restaurants
55.30	Rendering of services by restaurants
55.30.0	Rendering of services by restaurants
55.4	Rendering of services by bars
55.40	Rendering of services by bars
55.40.0	Rendering of services by bars
55.5	Rendering of services by cafeterias under enterprises and establishments and supply of prepared food
55.51	Rendering of services by cafeterias under enterprises and establishments
55.51.0	Rendering of services by cafeterias under enterprises and establishments
55.52	Supply of prepared food
55.52.0	Supply of prepared food
60	Activity of land transportation
60.1	Activity of rail transport
60.10	Activity of rail transport
60.10.0	Activity of rail transport
60.2	Activity of other land transportation
60.21	Activity of other land passenger transportation, submitted to a timetable
60.21.1	Bus traffic
60.21.2	Tram traffic
60.21.3	Trolleybus traffic

60.21.4	Underground railway traffic
60.21.9	Traffic of other transportation, submitted to a timetable
60.22	Taxi activity
60.22.0	Taxi activity
60.23	Activity of other land passenger transportation
60.23.0	Activity of other land passenger transportation
60.24	Activity of freight motor transport
60.24.0	Activity of freight motor transport
60.3	Transportation through pipelines
60.30	Transportation through pipelines
60.30.0	Transportation through pipelines
61	Activity of water transport
61.1	Activity of sea transport
61.10	Activity of sea transport
61.10.0	Activity of sea transport
61.2	Activity of river transport
61.20	Activity of river transport
61.20.1	Passenger traffic and freight service
61.20.2	Timber floating
62	Activity of air transport
62.1	Activity of air transport, submitted to a timetable
62.10	Activity of air transport, submitted to a timetable
62.10.0	Activity of air transport, submitted to a timetable
62.2	Activity of air transport, not submitted to a timetable
62.20	Activity of air transport, not submitted to a timetable
62.20.0	Activity of air transport, not submitted to a timetable
62.3	Activity of space transport
62.30	Activity of space transport
62.30.0	Activity of space transport
63	Auxiliary and additional transportation activity
63.1	Transport treatment of freight and storage
63.11	Transport treatment of freight
63.11.0	Transport treatment of freight
63.12	Storage and warehousing
63.12.1	Storage and warehousing of grain
63.12.2	Storage and warehousing of all sorts of goods, besides grain
63.2	Other auxiliary transportation activity
63.21	Other auxiliary land transportation activity
63.21.1	Use of railroad
63.21.2	Use of motor roads
63.21.3	Terminal services
63.21.4	Service in storage of vehicles, belong to citizens
63.22	Other auxiliary water transport activity
63.22.0	Other auxiliary water transport activity
63.23	Other auxiliary air transport activity
63.23.1	Usage control of airspace
63.23.9	Other activity related to passenger traffic and freight services

63.3	Tourist agencies activity
63.30	Tourist agencies activity
63.30.0	Tourist agencies activity
63.4	Organization of freight service
63.40	Organization of freight service
63.40.1	Forwarding services
63.40.2	Engineering supervision on transportation
63.40.9	Other forwarding activity
64	Communications
64.1	Postal and courier activity
64.11	Activity of national post
64.11.0	Activity of national post
64.12	Courier activity
64.12.0	Courier activity
64.2	Telecommunications
64.20	Telecommunications
64.20.0	Telecommunications
65	Financial mediation
65.1	Monetary intermediation
65.11	Central Bank Activity
65.11.0	Central Bank Activity
65.12	Other monetary intermediation
65.12.1	Banks, discount house activity
65.12.2	Provident bank activity
65.12.9	Monetary intermediation of other financial establishments
65.2	Other financial intermediation
65.21	Financial leasing
65.21.0	Financial leasing
65.22	Credit extension
65.22.0	Credit extension
65.23	Other financial intermediation, not included in other groups
65.23.0	Other financial intermediation, not included in other groups
66	Insurance
66.0	Insurance
66.01	Life insurance and accumulating
66.01.1	State life insurance
66.01.2	Private life insurance
66.02	Pension plan
66.02.1	State pension plan
66.02.2	Private pension plan
66.03	Other types of insurance
66.03.1	State insurance
66.03.2	Private insurance
67	Subsidiary activity in spheres of financial intermediation and insurance
67.1	Subsidiary activity in sphere of financial intermediation
67.11	Financial market administration
67.11.0	Financial market administration

67.12	Exchange transaction with stock values
67.12.0	Exchange transaction with stock values
67.13	Other subsidiary activity in financial intermediation sphere
67.13.0	Other subsidiary activity in financial intermediation sphere
67.2	Subsidiary activity in the spheres of insurance and pension plan
67.20	Subsidiary activity in the spheres of insurance and pension plan
67.20.0	Subsidiary activity in the spheres of insurance and pension plan
70	Operations with premises
70.1	Operation with own premises
70.11	Preparation for sale of premises
70.11.0	Preparation for sale of premises
70.12	Purchasing and sale of own premises
70.12.0	Purchasing and sale of own premises
70.2	Leasing of own premises
70.20	Leasing of own premises
70.20.0	Leasing of own premises
70.3	Operations with premises for fee or on contract basis
70.31	Activity of premises operations agency
70.31.1	Intermediary services at purchase-sale and leasing of premises for production and technical purposes
70.31.2	Intermediary services at purchase-sale and leasing of residential premises and other premises of non-production purposes
70.32	Administration of premises
70.32.0	Administration of premises
71	Leasing of machines and equipment without operator and rent of home items and items for private use
71.1	Leasing of vehicles
71.10	Leasing of vehicles
71.10.0	Leasing of vehicles
71.2	Leasing of other transport facility and equipment
71.21	Leasing of other overland transport facility and equipment
71.21.0	Leasing of other overland transport facility and equipment
71.22	Leasing of water transport facility and equipment
71.22.0	Leasing of water transport facility and equipment
71.23	Leasing of air transport facility and equipment
71.23.0	Leasing of air transport facility and equipment
71.3	Leasing of other machines and equipment
71.31	Leasing of farm machines and equipment
71.31.0	Leasing of farm machines and equipment
71.32	Leasing of building machines and equipment
71.32.0	Leasing of building machines and equipment
71.33	Leasing of office machines and equipment, including computers
71.33.0	Leasing of office machines and equipment, including computers
71.34	Leasing of other machines and equipment
71.34.0	Leasing of other machines and equipment
71.4	Rent of other home items and items for private use
71.40	Rent of other home items and items for private use
71.40.0	Rent of other home items and items for private use

72	Activity, connected with computers
72.1	Consulting connected with hardware of computing machinery
72.10	Consulting connected with hardware of computing machinery
72.10.0	Consulting connected with hardware of computing machinery
72.2	Software protection and consulting in this sphere
72.21	Editing of programs
72.21.0	Editing of programs
72.22	Software protection and consultancy in this sphere
72.22.0	Software protection and consultancy in this sphere
72.3	Data processing
72.30	Data processing
72.30.0	Data processing
72.4	Activities connected with development and usage of data bases
72.40	Activities connected with development and usage of data bases
72.40.0	Activities connected with development and usage of data bases
72.5	Maintenance and repair of office and computing machinery
72.50	Maintenance and repair of office and computing machinery
72.50.0	Maintenance and repair of office and computing machinery
72.6	Other activity connected with using of computing machinery
72.60	Other activity connected with using of computing machinery
72.60.0	Other activity connected with using of computing machinery
73	Research-and-development activities
73.1	Research-and-development activities in the sphere of natural and technical sciences
73.10	Research-and-development activities in the sphere of natural and technical sciences
73.10.0	Research-and-development activities in the sphere of natural and technical sciences
73.2	Research-and-development activities in the sphere of social sciences and humanities
73.20	Research-and-development activities in the sphere of social sciences and humanities
73.20.0	Research-and-development activities in the sphere of social sciences and humanities
74	Provision of other services to consumers
74.1	Activities in the field of law, accounting area and auditing; business and management consulting activities
74.11	Activities in the field of law
74.11.1	Activities of boards and legal counseling of attorneys (including private practice attorneys)
74.11.2	Notarial activity
74.12	Activities in accounting area and auditing
74.12.0	Activities in accounting area and auditing
74.13	Market situation survey and public opinion polling
74.13.0	Market situation survey and public opinion polling
74.14	Business and management consulting activities
74.14.0	Business and management consulting activities
74.15	Management activities of holding companies
74.15.0	Management activities of holding companies
74.2	Activities in the sphere of architecture, technical projecting and consultations on this subject
74.20	Activities in the sphere of architecture, technical projecting and consultations on this subject
74.20.1	Architectural activity, engineering and technical activities, connected with civil building

74.20.2	Geological explorations, geodetic and geochemical works (without scientific researches and works)
74.20.3	Geodetic service
74.20.4	Activity of hydrometeorology service
74.20.5	land management
74.3	Technical testing, investigations
74.30	Technical testing, investigations
74.30.1	Activities of sanitary-and-epidemiologic institutions
74.30.2	Activities of sanitary-and-epidemiologic education service
74.30.9	Activities of other services, specialising in technical tests and analysis
74.4	Advertising
74.40	Advertising
74.40.0	Advertising
74.5	Hiring of labor and personnel selection
74.50	Hiring of labor and personnel selection
74.50.0	Hiring of labor and personnel selection
74.6	Investigations and security activities
74.60	Investigations and security activities
74.60.0	Investigations and security activities
74.7	Cleaning of working areas, private premises, outfit and transport
74.70	Cleaning of working areas, private premises, outfit and transport
74.70.0	Cleaning of working areas, private premises, outfit and transport
74.8	Provision of different services
74.81	Photographic activities
74.81.0	Photographic activities
74.82	Packaging activities
74.82.0	Packaging activities
74.85	Provision of secretarial, translation and editorial services
74.85.0	Provision of secretarial, translation and editorial services
74.86	Activities of directory inquiries
74.86.0	Activities of directory inquiries
74.87	Providing other services for consumers
74.87.0	Providing other services for consumers
75	State administration
75.1	State administration of general and economic-social characters
75.11	State administration of general character
75.11.1	Activity of republic administrative authorities
75.11.2	Activity of regional administrative authorities
75.11.3	Activity of district administrative authorities
75.11.4	Action of agencies for local government of rural settlements
75.11.5	Activities, connected with taxation
75.11.6	Activities of customs
75.11.7	Activity in the sphere of statistics and sociology
75.12	Administrating of social programmes
75.12.0	Administrating of social programmes
75.13	Regulation and contribution to more efficient operation of business activity
75.13.0	Regulation and contribution to more efficient operation of business activity
75.14	Provision of subsidiary services for state administration authorities

75.14.0	Provision of subsidiary services for state administration authorities
75.2	Provision by the state of services to society taken as a whole
75.21	International activity
75.21.0	International activity
75.22	Activities connected with military security
75.22.0	Activities connected with military security
75.23	Justice and law activities
75.23.0	Justice and law activities
75.24	Activities for peacekeeping and safety measures
75.24.0	Activities for peacekeeping and safety measures
75.25	Activities for safety measures in emergency conditions
75.25.0	Activities for safety measures in emergency conditions
75.3	Compulsory social security activities
75.30	Compulsory social security activities
75.30.0	Compulsory social security activities
80	Education
80.1	Primary education
80.10	Primary education
80.10.1	Preschool education
80.10.2	General primary education
80.10.3	Non-school education
80.2	Secondary education
80.21	General secondary education
80.21.0	General secondary education
80.22	Secondary vocational level
80.22.1	Professional-technical education
80.22.2	Secondary special level
80.3	Higher education
80.30	Higher education
80.30.0	Higher education
80.4	Adult and other education
80.41	Transport driver education
80.41.0	Transport driver education
80.42	Adult and other education n.e.c.
80.42.1	Activities of evening schools
80.42.2	Activities of lecture centres and folk universities
80.42.9	Other adult and other education n.e.c.
85	Health and social work activities
85.1	Health activities
85.11	Medical institutions activities
85.11.1	Activities of hospitals of wide profile and special-purpose
85.11.2	Activity of maternity hospital
85.11.3	Sanatorium-and-spa institutions activities
85.11.4	Activities of leper colonies
85.11.9	Medical institutions with hospital activities
85.12	Medical practice activities
85.12.0	Medical practice activities

85.13	Dental practice activities
85.13.0	Dental practice activities
85.14	Other health problem activities
85.14.0	Other health problem activities
85.2	Veterinary activities
85.20	Veterinary activities
85.20.0	Veterinary activities
85.3	Social work activities
85.31	Social work activities with accommodation
85.31.0	Social work activities with accommodation
85.32	Social work activities without accommodation
85.32.0	Social work activities without accommodation
90	Wastewater, waste disposal and similar activities
90.0	Wastewater, waste disposal and similar activities
90.01	Wastewater disposal, wastewater handling
90.01.0	Wastewater disposal, wastewater handling
90.02	Solid waste disposal, solid-waste treatment
90.02.0	Solid waste disposal, solid-waste treatment
90.03	Sanitary services, cleaning and similar services
90.03.0	Sanitary services, cleaning and similar services
91	Activities of public associations
91.1	Activities of commercial, professional organizations and profit oriented businesses
91.11	Activities of commercial organizations and profit oriented businesses
91.11.0	Activities of commercial organizations and profit oriented businesses
91.12	Activities of professional organizations
91.12.0	Activities of professional organizations
91.2	Activities of trade unions
91.20	Activities of trade unions
91.20.0	Activities of trade unions
91.3	Activities of other public associations
91.31	Activities of religious organizations
91.31.0	Activities of religious organizations
91.32	Activities of political organizations
91.32.0	Activities of political organizations
91.33	Activities of other public organizations n.e.c.
91.33.0	Activities of other public organizations n.e.c.
92	Recreational, cultural and sporting activities
92.1	Activities connected with films
92.11	Motion picture and video production
92.11.0	Motion picture and video production
92.12	Distribution of video and cinema production
92.12.0	Distribution of video and cinema production
92.13	Screening
92.13.0	Screening
92.2	Radio and television activities
92.20	Radio and television activities
92.20.0	Radio and television activities

92.3	Other entertainment activities
92.31	Faculty activities
92.31.1	Theatre activity
92.31.2	Concert activity
92.31.3	Art schools/decorating organisations activities
92.32	Concert and theatre hall activities
92.32.0	Concert and theatre hall activities
92.33	Fairs and amusement parks activities
92.33.0	Fairs and amusement parks activities
92.34	Other entertainment activities
92.34.1	Activity of circuses, rodeos, shooting galleries
92.34.2	Puppet show activity
92.34.3	Activities of squares for dancing, discos, dancing-schools
92.4	News agency activities
92.40	News agency activities
92.40.0	News agency activities
92.5	Other cultural activities
92.51	Library and archives activities
92.51.1	Services of film libraries, audio libraries
92.51.2	Library activity, including activities of reading halls, lecture halls, demonstration rooms
92.51.3	Archives activities
92.51.4	Activities of book chambers
92.51.5	Activities of institutions of club type
92.52	Museums activities and preservation of historical sites and buildings
92.52.1	Museums activities
92.52.2	Preservation of historical sites and buildings, culture monuments and their reconstruction
92.52.3	Activities of exhibitions
92.53	Botanical and zoological gardens and nature reserves activities
92.53.1	Botanical and zoological gardens activities
92.53.2	Nature reserves activities, wild nature preservation
92.6	Sporting activities
92.61	Activities of sporting objects
92.61.0	Activities of sporting objects
92.62	Other sporting activities
92.62.0	Other sporting activities
92.7	Other recreational and entertainment activities
92.71	Gambling activities
92.71.0	Gambling activities
92.72	Other recreational and entertainment activities n.e.c.
92.72.0	Other recreational and entertainment activities n.e.c.
93	Provision of personal services
93.0	Provision of personal services
93.01	Washing, (dry-)cleaning and coloration of textile and fur products
93.01.1	Washing and processing
93.01.2	Cleaning and coloration
93.02	Hairdressing and other beauty treatment
93.02.0	Hairdressing and other beauty treatment

93.03	Organization of funeral and provision of services connected with it
93.03.0	Organization of funeral and provision of services connected with it
93.04	Fitness activities
93.04.0	Fitness activities
93.05	Provision of other personal services
93.05.0	Provision of other personal services
95	Activities of households with domestic servants
95.0	Activities of households with domestic servants
95.00	Activities of households with domestic servants
95.00.0	Activities of households with domestic servants
96	Activities of households with production of goods for own consumption
96.0	Activities of households with production of goods for own consumption
96.00	Activities of households with production of goods for own consumption
96.00.0	Activities of households with production of goods for own consumption
97	Activities of households with production of services for own consumption
97.0	Activities of households with production of services for own consumption
97.00	Activities of households with production of services for own consumption
97.00.0	Activities of households with production of services for own consumption
99	Activity of extra-territorial organisations and bodies
99.0	Activity of extra-territorial organisations and bodies
99.00	Activity of extra-territorial organisations and bodies
99.00.0	Activity of extra-territorial organisations and bodies

1.2.11 Industry classification - Philippine SIC (PSIC)

Code	Label
01110	Growing of palay, lowland, irrigated
01120	Growing of palay, lowland, rainfed
01130	Growing of palay, upland/kaingin
01200	Growing of corn, except young corn (vegetable)
01300	Growing of coconut, copra-making, tuba gathering & coco-shell
01410	Growing of banana, cavendish
01490	Growing of other banana
01500	Growing of sugar cane, including muscovado, sugar making
01610	Growing of pineapple
01620	Growing of mango
01631	Growing of calamansi
01632	Growing of orange
01633	Growing of pomelo
01634	Growing of mandarin
01639	Growing of citrus, n.e.c.
01640	Growing of groundnut (peanut)
01651	Growing of pili
01652	Growing of cashew nut
01659	Growing of other edible nuts
01691	Growing of grapes
01699	Growing of other fruits, n.e.c.

01711	Growing of onion
01712	Growing of garlic
01713	Growing of carrot
01719	Growing root, bulb & tuberous vegetable, n.e.c.
01721	Growing of tomato
01722	Growing of eggplant
01729	Growing of fruit- and flower-bearing vegetable, n.e.c.
01730	Growing of leafy and stem vegetable
01740	Growing of monggo
01750	Growing of soya bean
01760	Growing of peas, beans and other leguminous vegetables
01771	Growing of cassava
01772	Growing of potato
01773	Growing of sweet potatoes (kamote)
01779	Growing of fruit and tuber crops, n.e.c.
01781	Growing of orchids
01782	Growing of flowers or flower buds (except orchids)
01789	Production/growing of horticultural specialties/nursery production
01810	Growing of coffee
01820	Growing of cacao
01830	Growing of tea and other beverage crops
01841	Growing of ginger
01842	Growing of black pepper
01849	Growing of other spice/condiment crops
01910	Growing of abaca
01921	Growing of cotton
01922	Growing of ramie
01923	Growing of piña
01924	Growing of jute
01925	Growing of kenaf
01929	Growing of fiber crops, n.e.c.
01931	Growing of Virginia tobacco including flue-curing farm done
01932	Growing of native tobacco including flue-curing farm done
01940	Growing of rubber tree
01991	Growing of oil-producing crop
01992	Growing of plant materials use chiefly in medicl.
01993	Growing of crops chiefly for construction purp.
01994	Growing of forage crops and other grasses
01999	Growing of other crops, n.e.c.
02100	Hog farming
02210	Beef cattle farming
02220	Carabao farming
02230	Horse/Stud farming
02240	Sheep farming including sheep shearing by the owner
02250	Goat farming
02290	Livestock farming (feed lot services), n.e.c
02300	Chicken broiler production (operation of chicken hatcheries)

02410	Duck broiler farming
02420	Quail farming
02430	Turkey farming
02440	Pigeon farming
02450	Game fowl farming
02490	Poultry farming, n.e.c.
02510	Chicken egg production
02520	Duck egg production
02530	Quail egg production
02590	Egg production, n.e.c.
02600	Dairy farming
02910	Sericulture (silkworm culture for production of cocoon)
02920	Apiary (bee culture for the production of honey)
02930	Vermiculture
02940	Frog farming
02950	Rabbit farming
02960	Crocodile/Alligator farming
02970	Raising of semi-domesticated or wild animals
02990	Other animal farming, n.e.c.
03110	Operation of irrigation system thru cooperatives
03120	Operation of irrigation system thru non-cooperatives
03200	Planting, transplanting and other related services
03310	Plowing, seeding, weeding, thinning, pruning & similar services
03320	Fertilizer application
03330	Chemical and mechanical weed control, disease & pest control
03390	Services to establish crop, promote growth & protect from pest
03400	Harvesting, threshing, grading, bailing & related services
03500	Rental of farm machineries with drivers & crews
03600	Cotton ginning
03710	Artificial insemination services
03720	Contract animal growing services on a fee basis
03730	Egg-hatching, sex determination & other poultry services
03790	Services to promote propagation, growth & output of animals
03800	Farm management services
03900	Agricultural & animal husbandry services activity, except veterinary activities
04100	Hunting and trapping wild animals in the forest
04200	Production of reptile skins or bird skins from hunting activities
04300	Game propagation & breeding activities
04900	Hunting & trapping, including other related service activity
05010	Logging operations
05020	Growing of timber: forest species planting, replanting trans
05030	Operation of forestry nurseries
05091	Firewood cutting and charcoal making in the forest
05099	Other forestry activities, n.e.c.
06110	Ocean fishing, commercial (using vessels over 3 tons)
06120	Coastal fishing, municipal (using vessel of less
06130	Fish coral fishing

06210	Catching fish, crabs and crustaceans in inland waters
06220	Gathering shells & clams, edible, in inland waters
06290	Inland fishing, n.e.c.
06300	Prawn culture
06410	Fishpond operation (except fish breeding farms & nurseries)
06420	Fishpen and fishcage operation
06430	Operation of fish breeding farms and nurseries
06510	Oyster and mussel farm operations
06590	Other mollusk and crustaceans farm operations, n.e.c.
06610	Pearl Culture
06620	Pearl shell gathering
06700	Sea weeds farming
06800	Service activities incidental to fishing
06910	Gathering of laver and other edible seaweeds
06920	Catching & culturing ornamental (aquarium) fishes
06930	Gathering fry
06990	Other fishing activities, n.e.c.
10100	Gold ore mining
10200	Copper ore mining
10300	Chromite ore mining
10910	Iron ore mining
10920	Manganese ore mining
10930	Nickel ore mining
10990	Other metallic ore mining, n.e.c.
11100	Coal mining
11200	Extraction & production of crude petroleum & natural gas
11310	Marble quarrying
11320	Limestone quarrying
11330	Stone quarrying, except limestone and marble
11340	Clay quarrying
11350	Sand and gravel quarrying
11360	Silica sand and silica stone quarrying
11390	Stone quarrying, clay and sand pits, n.e.c.
11911	Baryte mining
11912	Guano gathering
11913	Pyrite mining
11914	Rock phosphate mining
11915	Sulphur mining
11919	Other chemical and fertilizer mineral mining
11920	Oil and gas extraction activities on contract basis
11930	Oil and gas exploration on contact basis
11940	Extraction of salt
11990	Other non-metallic mining and quarrying, n.e.c.
15110	Slaughtering and meat packing
15120	Production, processing & preserving of meat & meat products
15131	Canning/packing of fish & other marine products
15132	Drying of fish and other marine products

15133	Smoking of fish and other marine products
15134	Manufacture of fish paste (bagoong) and fish sauce (patis)
15135	Processing of seaweeds; manufacture of agar-agar/carageenan
15136	Production of fishmeal/prawn feeds
15137	Manufacture unprepared animal feed from fish,other aquatic
15139	Processing,preserving & canning of fish,crustacean & seafood
15141	Canning/packing & preserving of fruits & fruit juices
15142	Canning/packing & preserving of vegetables & vegetable juice
15143	Manufacture of fruit & vegetable sauces (e.g. tomato sauce)
15144	Quick-freezing of fruits & vegetables
15145	Manufacture of potato flour & meal
15151	Production of crude veg. oil, cake & meals,crude coco-oil
15152	Manufacture of refined coconut & other veg. oil/margarine
15153	Manufacture of fish oil & other marine animal oils
15154	Manufacture of unprepared animal feeds from veg.,animal oil
15159	Manufacture of vegetable and animal oil & fats, n.e.c.
15210	Processing of fresh milk & cream
15220	Manufacture of powder milk (except for infants) & condensed/evaporated
15230	Manufacture of infants' powdered milk
15240	Manufacture of butter & cheese
15250	Manufacture of ice cream & sherbet, ice drop, ice candy & flavored ices
15260	Manufacture of milk-based infants' & dietetic foods
15290	Manufacture of dairy products, n.e.c.
15300	Rice/corn milling
15410	Manufacture of starches & starch products
15420	Production of prepared animal feeds
15431	Cassava flour milling
15432	Flour milling except cassava flour milling
15433	Manufacture of breakfast foods obtained by roasting/swelling
15434	Manufacture of unprepared animal feeds from grain milling residues
15439	Manufacture of grain & veg. mill products, n.e.c.
15511	Manufacture of distilled,potable alcoholic beverages (whisky)
15512	Production of ethyl alcohol
15521	Fruit wine manufacturing
15529	Wine manufacturing, n.e.c.
15530	Manufacture of malt liquors and malt
15541	Manufacture of soft drinks
15542	Manufacture of drinks flavored with sweet juices, syrups
15543	Boiling of mineral waters
15610	Baking of bread cakes pastries pies & similar perishable products
15620	Baking of biscuits cookies crackers pretzels & drybakery products
15630	Manufacture of ice cream cones & wafers
15640	Manufacture of snack products such as corncurls wheat crunchies
15710	Sugar cane milling
15720	Sugar refining
15730	Manufacture of muscovado sugar not carried on in the farm
15790	Manufacture of sugar, n.e.c.

15800	Production of crude coconut oil, copracake, meals & pellets
15911	Manufacture of chocolate & cocoa prod. includ. Chocolate candies
15912	Manufacture of candies (excludg. chocolate candies) & chewing gum
15913	Manufacture of popcorn & poprice
15919	Manufacture of chocolate & sugar confectionery products, n.e.c.
15920	Manufacture of macaroni noodles couscous & similar farinaceous products
15930	Manufacture of desiccated coconut
15940	Manufacture of "nata de coco"
15950	Coffee roasting & processing
15960	Manufacture of ice, except dry ice
15991	Manufacture of soup containing meat, fish, crustaceans, mollusks/pasta
15992	Manufacture of peanut & other nut products
15993	Manufacture of infant/dietetic foods containing homogenized ingredients
15994	Egg processing including fertilized egg (balut) & salted eggs
15995	Manufacture of flavoring extracts & food coloring
15996	Manufacture of mayonnaise, salad dressing, sandwich spread & the like
15997	Manufacture of vinegar
15998	Manufacture of table salt
15999	Manufacture of food products, n.e.c.
16010	Manufacture of cigarettes
16020	Manufacture of cigars
16030	Manufacture of chewing gums
16040	Curing & redrying tobacco leaves
16090	Tobacco manufacturing
17111	Spinning
17112	Texturizing
17113	Machine & hand weaving
17119	Preparation of textiles, n.e.c.
17120	Finishing of textiles
17130	Preparation & finishing of textiles (integrated)
17211	Manufacture of textile industrial bags
17212	Manufacture of made-up textile goods for house furnishing
17213	Manufacture if canvass products
17219	Manufacture of made-up textile articles, except wearing apparel
17221	Manufacture of carpets & rugs
17222	Manufacture of mats (including matting) of textile materials
17231	Manufacture of cordage, rope & twine
17232	Manufacture of fishing nets & other nets (excluding mosquito & hair nets)
17239	Cordage, rope & twine manufacturing, n.e.c.
17291	Manufacture of narrow fabrics, laces, tulles & other net fabrics
17292	Manufacture of felt & non-woven fabrics
17293	Manufacture of fabrics,impregnated,coated,covered/laminated with plastic
17294	Manufacture of fabrics,impregnated,coated,covered other than with plastic
17295	Manufacture of fabrics for including use (wicks & gas mantles)
17296	Manufacture of wadding of textile materials & articles of wadding
17297	Manufacture of fiberbatting, padding & upholstery filling including coir
17299	Manufacture of miscellaneous textiles, n.e.c.

17310	Manufacture of knitted & crocheted fabrics
17320	Manufacture of knitted/crocheted hosiery, underwear & outerwear
17390	Manufacture of knitted & crocheted articles, n.e.c.
17400	Manufacture of embroidered fabrics
18110	Men's & boys' garment manufacturing
18120	Women's & girls' & babies garment manufacturing
18130	Ready-made embroidered garments manufacturing
18210	Custom tailoring
18220	Custom dressmaking
18910	Manufacture of raincoats by cutting/sewing except rubber/plastics
18920	Manufacture of hats, gloves, handkerchiefs, neckwear & belts re. of mtl.
18990	Manufacture of other wearing apparel, n.e.c.
19110	Tanning & dressing of leather
19121	Manufacture of luggage, handbags & wallets of leather & imitation leather
19129	Manufacture of products of leather & imitation leather, n.e.c.
19210	Manufacture of leather shoes
19220	Manufacture of rubber shoes
19230	Manufacture of plastic shoes
19240	Manufacture of shoes made of textile materials with applied soles
19250	Manufacture of wooden footwear and accessories
19291	Manufacture of rubber slippers
19292	Manufacture of slippers & sandals, other than rubber
19293	Manufacture of footwear parts
19299	Manufacture of other footwear, n.e.c.
20111	Manufacture of rough lumber
20112	Manufacture of worked lumber
20113	Wood preserving & drying
20119	Sawmilling & planning of wood products, n.e.c.
20121	Manufacture of veneer sheets & plywoods
20122	Manufacture of laminboard, particle board & other panels & board
20130	Manufacture of builders' carpentry and joinery; millworking
20140	Manufacture of wood carvings
20150	Manufacture of wooden containers
20210	Manufacture of rattan & cane containers
20220	Manufacture of articles of cork, straw & plaiting materials
20291	Manufacture of charcoal outside the forest
20292	Manufacture of wooden coffins
20293	Manufacture of sawali, nipa, & split canes
20294	Manufacture of mats, matting or screen
20295	Manufacture of wood wares and small cane wares
21011	Integrated paper & paperboard milling
21012	Pulp milling
21013	Paper milling other than integrated
21020	Manufacture of containers & boxes of paper & paperboard
21091	Manufacture of articles of paper
21092	Manufacture of articles of paperboard
22110	Publishing of books, brochures, musical books & other publications

22120	Publishing of newspapers, journals & periodicals
22130	Publishing of recorded media
22190	Other publishing
22210	Printing
22221	Electrotyping, stereotyping & photoengraving
22222	Bookbinding & related work
22229	Service activities related to printing, n.e.c.
22300	Publishing and printing activities
22401	Reproduction of video & computer tapes from master copies
22402	Reproduction of floppy, hard or compact disks
22403	Film & video reproduction
23100	Manufacture of coke oven products
23200	Manufacture of refined petroleum products
23900	Manufacture of other fuel products
24111	Manufacture of inorganic acids, alkalies & chlorine
24112	Manufacture of inorganic salts & compounds
24113	Manufacture of Industrial (compressed & liquefied) gases
24114	Manufacture of alcohol except ethyl
24115	Manufacture of organic acids & organic compounds
24119	Manufacture of basic chemicals, except fertilizers & nitrogen compound
24121	Manufacture of synthetic rubber & factice derived from oils
24122	Production of mixtures of synthetic & natural rubber
24123	Manufacture of plastic synthetic resins
24124	Manufacture of plastic materials except man-made fiber & glass fiber
24210	Manufacture of fertilizers & nitrogen compounds
24220	Manufacture of pesticides & other agro-chemical products
24231	Manufacture of paints
24232	Manufacture of varnishes, lacquers, shellac and stains
24233	Manufacture of paint removers, thinners, & brush cleaners
24234	Manufacture of pigments & other coloring matter of a kind
24235	Manufacture of printing ink
24239	Manufacture of paint products, n.e.c.
24241	Manufacture of drugs & medicines including biological products
24242	Manufacture of surgical dressings, medicated wadding, fracture bandage
24243	Manufacture of cement used in dentistry
24251	Manufacture of soap & detergents
24252	Manufacture of cleaning preparations, except soap & detergent
24253	Manufacture of waxes & polishing preparations
24254	Manufacture of perfumes, cosmetics and other toilet preparation
24291	Manufacture of explosives and fireworks
24292	Manufacture of matches
24293	Manufacture of writing and drawing ink
24294	Manufacture of glues and adhesive
24295	Manufacture of activated carbon
24299	Manufacture of miscellaneous chemical prods., n.e.c.
24310	Manufacture of synthetic or artificial filament yarns
24320	Manufacture of man-made filament tow or staple fibers, except glass

25111	Manufacture of rubber tyres (includg. parts) & tubes
25112	Retreading & rebuilding of rubber tires
25191	Manufacture of rubber garments
25192	Manufacture of ind'l. & other molded rubber products, excluding tires; tubes
25199	Manufacture other rubber products, n.e.c.
25201	Manufacture of plastic articles for packing goods (boxes, bag)
25202	Manufacture of plastic household wares
25203	Manufacture of plastic furniture fittings
25204	Manufacture of plastic pipes & tubes
25205	Manufacture of other plastic industrial supplies
25206	Manufacture of primary plastic products (sheets, film, plates)
25209	Manufacture of plastic products
26101	Manufacture of flat glass (including float glass)
26102	Manufacture of glass containers
26103	Manufacture of glass fibers (including glass wool) & yarn of glass fibers
26109	Manufacture of glass & glass products, n.e.c.
26200	Manufacture of cement
26911	Manufacture of articles of porcelain/china, stoneware, earthenware
26912	Manufacture of vitreous china tableware & other kitchen articles
26913	Manufacture of sanitaryware, vitreous china plumbing fittings & fixtures
26914	Manufacture of coarse clay products
26919	Manufacture of non-structural non-refractory ceramic ware,
26920	Manufacture of refractory ceramic products
26930	Manufacture of structural non-refractory clay & ceramic products
26941	Manufacture of lime
26942	Manufacture of plaster
26951	Manufacture of structural concrete products
26959	Manufacture of articles of concrete, cement & & plaster n.e.c.
26960	Cutting, shaping and finishing of stone
26991	Manufacture of asphalt products
26992	Manufacture of asbestos products
26993	Manufacture of marble products
26994	Manufacture of abrasive products
26999	Manufacture of miscellaneous non-metallic mineral products
27110	Operation of blast furnaces & steel making furnaces
27121	Operation of rolling mills
27122	Pipes & tubes manufacturing iron or steel
27123	Manufacture of pipe fittings of iron or steel
27124	Manufacture of galvanized steel sheets, tinplates & others
27129	Steelworks
27210	Gold and other precious metal refining
27220	Non-ferrous smelting & refining except precious metals
27230	Non-ferrous rolling, drawing & extrusion
27240	Manufacture of pipe fittings of non-ferrous metals
27290	Manufacture of basic precious & non-precious metal
27311	Iron casting/ foundry
27312	Steel casting. foundry

27321	Aluminum and aluminum base alloy casting
27322	Copper &copper base alloy (brass,bronze) casting
27323	Zinc and zinc alloy casting
27329	Casting of non-ferrous metal, n.e.c.
28111	Manufacture of structural steel products & metal components of bridges
28112	Manufacture of other architectural & related metal work (doors)
28119	Manufacture of structural metal products
28120	Manufacture of tanks, reservoirs & containers of metals
28130	Manufacture of steam generators, except central heating hot water boilers
28911	Forging, pressing, stamping &roll-forming of metal
28912	Powder metallurgy
28920	Treatment & coating of metals; General mechanical engineering on a fee/contract
28931	Manufacture of cutlery
28932	Manufacture of hand tools
28933	Manufacture of general hardware
28934	Manufacture of blacksmithing tools & welding shop operation
28991	Manufacture of small hand-operated kitchen appliances
28992	Manufacture of needles (except for knitting & sewing machines), pins
28993	Manufacture of metal containers sanitary ware and plumbing fixture
28994	Manufacture of metal containers used for the packing/conveyance of goods
28995	Manufacture of wire nails, not in steel rolling
28996	Manufacture of fabricated wire products
28999	Manufacture of miscellaneous fabricated metal products
29111	Manufacture of internal combustion engines (gas and diesel)
29112	Manufacture of engines and turbines for marine propulsion
29113	Manufacture of parts of engines & turbines, except for aircraft
29119	Manufacture of engines and turbines, except for transport
29121	Manufacture of hydraulic power engines and motors
29122	Manufacture of pumps for liquids,vacuum pumps,air/others
29123	Manufacture of taps, cocks, valves & similar appliances for pipes boiler
29130	Manufacture of bearings,gears,gearing & Driving elements
29140	Manufacture of ovens, furnaces and furnace burners
29151	Manufacture of derricks; lifting & handling equip. for construction & mining
29152	Manufacture of lifting & hoisting machinery, cranes, elevators
29153	Manufacture of marine capstans, pulleys, tackle, etc.
29191	Manufacture of weighing machines except scientific weighing apparatus
29192	Manufacture of refrigerating or freezing equip. for commercial purposes
29193	Manufacture of unit air-conditioners
29194	Manufacture of packing and wrapping machinery
29195	Manufacture of machinery for cleaning/dying bottles/other containers
29196	Manufacture of fans intended for industrial applications, exhausthoods
29197	Manufacture of calendering /other rolling machines other than for metals
29199	Manufacture of general purpose machinery, n.e.c.
29211	Manufacture of farm tractors
29212	Manufacture mechanical implements for crop production
29213	Manufacture of animal husbandry machinery and equipment
29219	Manufacture of agricultural machinery & equipment

29221	Manufacture of machine-tools for working metal
29222	Manufacture of hand-held, power-driven tools
29223	Manufacture of machines tools & accessories including precision measuring
29224	Manufacture of gas or electric welding, brazing/soldering machines
29225	Parts & accessories for the machine tools classified in this group
29229	Manufacture of machine tools
29230	Manufacture of machinery for metallurgy
29241	Manufacture of heavy machinery & equipment used by mining industry
29242	Manufacture of heavy machinery & equipment used for construction
29251	Manufacture of machinery for food processing
29252	Manufacture of presses,crushers & similar machinery used to make win
29253	Manufacture of machinery for the preparation of tobacco
29261	Manufacture of textile machinery
29262	Manufacture of sewing machines
29263	Manufacture of washing, laundry, dry-cleaning & pressing machine
29264	Manufacture of needles for knitting,sewing machines
29269	Manufacture of machinery for textile apparel & leather products
29271	Manufacture of small arms and accessories
29279	Manufacture of weapons and ammunitions, n.e.c
29291	Manufacture of machines for man-made textile fibers or yarns
29292	Manufacture of machinery for working rubber or plastic
29293	Manufacture of printing-trade machinery and equipment
29294	Manufacture of machinery for pulp, paper & paperboard ind.
29295	Manufacture of machinery for producing tiles, bricks, ceramic etc.
29296	Manufacture of molding boxes for metal foundry
29297	Manufacture of centrifugal clothes driers
29298	Manufacture of machines for prod. or hotworking of glass
29299	Manufacture of other special purpose machinery, n.e.c.
29301	Manufacture of domestic-type ref. & laundry equipment
29302	Manufacture of domestic electric fans
29303	Manufacture of domestic cooking appliances (e.g. ovens,ranges, etc.)
29304	Manufacture of electrothermic domestic appliances (e.g. hair dressing app)
29305	Manufacture of domestic-type water filters and/or purifiers
29309	Manufacture of domestic appliances, n.e.c.
29400	Rebuilding or repairing of various kinds of machinery & equipment
30001	Manufacture of calculating machines & adding machines
30002	Manufacture of electronic data processing equip. & acc.
30003	Manufacture of typewriters
30004	Manufacture of duplicating machines
30005	Manufacture of photo-copying app. incorporating opt. sys
30009	Manufacture of office, accounting & computing machinery,etc.
31101	Manufacture of electric motors and generators
31102	Manufacture of electrical transformers
31201	Manufacture of switch gear and switchboard apparatus
31202	Manufacture of electricity distribution equipment
31203	Manufacture of switches,fuses,sockets,plugs conductors & lightning
31300	Manufacture of insulated wire and cables

31401	Manufacture of accumulators (storage batteries) including parts
31402	Manufacture of primary cells and batteries
31501	Manufacture of lighting equip & parts exc. for use on cycle
31502	Manufacture of electric lamps, fluorescent and fixtures
31503	Manufacture of lighting sets used for Christmas trees
31901	Manufacture of bicycle lighting equipment
31902	Manufacture of appliances for electroplating electrolysis
31903	Manufacture of electrical ignition/starting equipment for internal combustion
31904	Manufacture of motor vehicle lighting equipment
31905	Manufacture of accelerators (cyclotrons, betatrons)
31909	Manufacture of other electrical equipment, n.e.c.
32100	Manufacture of electronic valves and tubes
32200	Manufacture of semi-conductor devices & other elect. comp.
32300	Manufacture of TV & radio transmitters & apparatus for line
32400	Manufacture of TV & radio receivers,sound/video recording
33111	Manufacture of medical,surgical,dental furniture & fixtures
33112	Manufacture of X-ray apparatus
33113	Manufacture of electrotherapeutic apparatus
33114	Manufacture of prosthetic appliances,artificial teeth made
33119	Manufacture of other surgical, medical, dental & orthopedic equipment
33121	Manufacture of radar equip. radio remote control apparatus
33122	Manufacture of electrical quantities measuring/controlling inst.
33123	Manufacture of temp. measuring & controlling hygrometric inst.
33124	Manufacture of pressure measuring & controlling inst & gauge
33125	Manufacture of flow & liquid measuring & controlling inst.
33126	Manufacture of mech. motion, measuring, controlling, timing inst
33129	Manufacture of prof./scientific & measuring/controlling equip.
33130	Manufacture of industrial process control equipment
33201	Manufacture of optical instruments and lenses
33202	Manufacture of photographic equipment and accessories
33301	Manufacture of watches & clocks all kinds
33302	Manufacture of watch bands & bracelets of precious met.
33309	Manufacture of other watch and clock parts, n.e.c.
34100	Manufacture of motor vehicles
34201	Manufacture of bodies (coachwork) for motor vehicles
34202	Manufacture of trailers and semi-trailers
34300	Manufacture of parts & accs. for motor vehicles/engines
35111	Building of ships (other than sport & pleasure boat)
35112	Repairing of ship (other than sport & pleasure boat)
35113	Manufacture of floating or submersible drilling platforms
35114	Manufacture of inflatable rafts
35115	Manufacture of metal sections for ships & barges
35121	Manufacture of inflatable boats (rubber)
35122	Building & repair of sports & pleasure boats & special parts
35201	Building & rebuilding of locomotives of any type of gauge/railroad
35202	Production of specialized parts for locomotives, railroad
35300	Manufacture of aircraft & spacecraft

35911	Manufacture & assembly of motorcycles
35912	Manufacture of motorcycle engines & parts thereof
35913	Manufacture of tricycles & part thereof
35914	Manufacture of bicycles & invalid carriages
35921	Manufacture of invalid carriages, motorized & non-motorized
35922	Manufacture of bicycles & bicycle parts
35991	Manufacture of hand-propelled vehicles
35992	Manufacture of animal drawn vehicles
36010	Manufacture & repair of wood furniture
36020	Manufacture & repair of rattan furnitures (reed, wicker, cane)
36030	Manufacture of box beds and mattresses
36040	Manufacture of partitions,shelves,lockers,office/store fix.
36050	Manufacture of plastic furniture
36060	Manufacture and repair of furniture and fixtures of metal
36090	Manufacture & repair of other furniture & fixtures, n.e.c.
37100	Recycling of metal waste and scrap
37201	Recycling of textile fibers
37202	Recycling of rubber
37209	Recycling of products, n.e.c.
39110	Manufacture of jewelry
39120	Manufacture of silverware & plated ware
39190	Manufacture of jewelry & related articles, n.e.c
39210	Manufacture of pianos
39220	Manufacture of guitars
39230	Manufacture of string, instruments other than guitars
39240	Manufacture of wind & percussion instruments
39250	Manufacture of musical organs (all types)
39290	Manufacture of musical instruments, n.e.c.
39310	Manufacture of sporting gloves & mitts
39320	Manufacture of sporting balls
39390	Manufacture of sporting & athletic goods, n.e.c.
39410	Manufacture of dolls & doll garments
39420	Manufacture of wheeled toys
39430	Manufacture of billiard, pool, bowling alley & similar games
39440	Manufacture of electric games (video games, checkers)
39490	Manufacture of toys and games, n.e.c.
39910	Manufacture of pens & pencils of all kinds,whether mech.
39920	Manufacture of baby carriages
39930	Manufacture of umbrella,walking stick,crane,whip & riding
39940	Manufacture of articles for personal use, e.g. smoking pipes
39950	Manufacture of linoleum & hard surface floor coverings
39960	Manufacture of candles
39970	Manufacture of artificial flowers, fruits & foliage
39980	Manufacture of imitation jewelry
39991	Manufacture of buttons, except plastic
39992	Manufacture of brooms, brushes and fans
39993	Manufacture of identification plates, badges, emblems & tags

39994	Manufacture of signs & advertising displays
39995	Manufacture of cigarette lighters
40100	Generation, collection & distribution of electricity
40200	Manufacture of gas; distribution of gaseous fuels though mains
40300	Steam & hot water supply
41000	Collection, purification & distribution of water
45100	Site preparation
45201	Residential (dwelling) building constructions
45202	Non-residential building construction
45203	General engineering construction
45310	Plumbing and related work
45320	Building components installation contractors
45330	Electrical & mechanical work at site of construction
45340	Water well drilling & water pump installation
45390	Building installations, n.e.c.
45410	Painting and related work
45420	Floor and wall tiling or covering with other material
45430	Interior decoration
45440	Carpentry
45490	Other building completion activities
45500	Renting of const. or demolition equipment w/ operator
50111	Passenger motor vehicles, wholesaling
50112	Lorries, trailers and semi-trailers wholesaling
50119	Other motor vehicles, wholesaling
50121	Passenger motor vehicles, retailing
50122	Lorries, trailers and semi-trailers retailing
50129	Other motor vehicles, retailing
50201	Repairing of motor vehicles, including overhauling
50202	Repairing of batteries for motor vehicles
50203	Vulcanizing or preparing of tires for motor vehicles
50209	Maintenance of motor vehicles, n.e.c.
50301	Motor vehicles parts and accessories wholesaling
50302	Motor vehicles parts and accessories, retailing
50303	Motor vehicles tires and batteries wholesaling
50304	Motor vehicles tires and batteries retailing
50309	Sale of motor vehicle parts and accessories, n.e.c.
50401	Sale of motorcycles & their parts and components
50402	Maintenance & repair of motorcycle & their parts & comp.
50500	Retail sale of automotive fuel
51100	Wholesale on a fee or contract basis
51211	Palay, corn (unmilled) & other grains wholesaling
51212	Abaca & other fibers except synthetic fibers wholesaling
51213	Coconut & coconut by-products, wholesaling
51214	Oleaginous fruits (e.g. oil seeds palm oil sunflower see etc.)
51215	Tobacco leaf wholesaling
51216	Flowers and plants, wholesaling
51217	Livestock & poultry & unprocessed animal product, wholesaling

51218	Fish and other seafoods, wholesaling
51219	Farm, forest & marine products, wholesaling, n.e.c.
51221	Fruits, nuts & vegetables, wholesaling
51222	Processed food wholesaling
51223	Beverages wholesaling
51224	Tobacco products wholesaling
51311	Textile fabric, all kinds, including man-made fiber, wholesale
51312	Wearing apparel, except footwear, wholesaling
51313	Made-up textile goods, except wearing apparel wholesaling
51314	Embroideries, wholesaling
51315	Footwear, all kinds of materials, wholesaling
51316	Cordage, rope & twine, wholesaling
51317	Leather/leather goods including man-made leather excluding footwear
51319	Textiles & wearing apparel, wholesaling, n.e.c.
51391	Household-type appliances, wholesaling
51392	Household furniture, furnishing & fixtures, wholesaling
51393	Chinaware, glassware, earthenware, woodenware & utensils
51394	Medicinal & pharmaceutical products, wholesaling
51395	Handicraft products, except embroidery, wholesaling
51396	Paper & paper products, wholesaling
51397	Musical instruments, amusement goods & toys, wholesaling
51399	Wholesale of other household goods, n.e.c.
51410	Wholesale of solid, liquid & gaseous fuels & related prod
51420	Wholesale of metals and metal ores
51431	Lumber & planning mill products, wholesaling
51432	Cement, hydraulic, wholesaling
51433	Electrical materials, wholesaling
51434	Hardware, paints & plumbing materials, wholesaling
51435	Masonry materials, except cement, wholesaling
51436	Flat glass, wholesaling
51439	Construction materials & supplies, wholesaling
51491	Industrial chemical products, waste & scrap
51492	Non-metallic prods except cement, sand & gravel, wholesale
51493	Scrap metals, waste & junk, wholesaling
51494	Scraps, except metal, wholesaling
51499	Wholesaling of other intermediate products, n.e.c.
51501	Agricultural machinery, equipment & accessories, wholesaling
51502	Commercial machinery & equipment, wholesaling
51503	Industrial machinery & equipment, wholesaling
51504	Professional & scientific & measuring & controlling equipment
51505	Transport equipment & supplies, excluding land motor vehicles, wholesale
51901	Office furnitures, furnishings, appliances & vases wholesaling
51909	Other wholesaling, n.e.c.
52111	Retail selling in groceries
52112	Retail selling in supermarkets
52113	Retail selling in sari-sari stores
52190	Other retail sale in non-specialized stores (department store)

52201	Fruits & vegetables, retailing
52202	Eggs and dairy products, retailing
52203	Meat and poultry products, retailing
52204	Bakery products, retailing
52205	Fish & other seafoods (fresh & dried), retailing
52206	Beverages (not consumed on the spot), retailing
52207	Rice, corn and other cereals, retailing
52208	Tobacco products, retailing
52209	Food products, retailing, n.e.c.
52311	Drugs & pharmaceutical goods, retailing
52312	Medical, surgical and dental supplies, retailing
52313	Cosmetic and toilet articles, retailing
52321	Textile fabrics, all kinds, retailing
52322	Wearing apparel, except footwear, retailing
52323	Made-up textile goods, retailing
52324	Leather & artificial leather goods, except footwear, retailing
52325	Footwear, all kinds, retailing
52326	Modistes' supplies, retailing
52329	Textiles,clothing,footwear & leather goods,except footwear retailing
52331	Home furnishing, furn. & fix., incldg. lamps & like
52332	Chinaware, glassware, earthenware & utensils, retg.
52333	Household appliances retailing
52334	Radio and television including parts and accessories
52335	Musical instruments & records, tapes & cartridges
52336	Handicraft retailing
52339	Household appliances, articles & equipment, retailing
52341	Hardware, retailing
52342	Glass and mirror retailing
52343	Lumber retailing
52344	Construction materials retailing
52345	Masonry materials retailing
52346	Nipa, bamboo & rattan, retailing
52349	Construction supplies, n.e.c. retailing
52350	Books, office & school supplies, including newspapers
52361	Office machines & equipment, retailing
52362	Computers,peripheral and accessories, retailing
52370	Liquefied petroleum gas & other fuel prods, retail
52381	Farm equipment and supplies, retailing
52382	Feeds, fertilizers & insecticides, retailing
52383	Fresh & artificial flowers & plants, retailing
52391	Optical goods and supplies, retailing
52392	Art goods, marble products, painting & artists' supplies
52393	Sporting goods and athletic supplies, retailing
52394	Toys, gifts and novelty goods, retailing
52395	Beauty parlor supplies & equipment, retailing
52396	Jewellery, watches and clocks, retailing
52397	Photographic equipment and supplies, retailing

52398	Marine supplies, including nets & gears, retailing
52399	Other retail sale in specialized stores, n.e.c.
52400	Retail sale of second-hand goods in stores
52510	Retail sale via mail/telephone order
52520	Retail sale via stalls and markets
52591	Door to door retailing
52592	Selling by vending machines
52599	Other non-store retail sale, n.e.c.
52601	Repair of boots and shoes
52602	Repair of luggage and handbags
52603	Repair & installation of household appliances excluding TV/radio
52604	Repair & installation of radio/TV receivers, transmitters
52605	Watch, clock and jewellery repair
52609	Repair of personal and household goods, n.e.c.
55110	Hotels and motels
55120	Dormitories/boarding houses
55191	Pension houses
55192	Camping sites/facilities
55199	Other short-stay accommodation, n.e.c.
55210	Restaurants, cafes and fastfood centers
55220	Refreshment stands, kiosks and counters
55230	Day and night clubs
55240	Bars and cocktail lounges
55291	Dining cars (carried on separate units)
55292	Catering & take-out activities (carried on sep. units)
55299	Other eating and drinking places, n.e.c.
60111	Inter-provincial bus line operation
60112	Metropolitan Manila bus line operation
60113	Local bus line operation
60114	Operation of school buses/shuttle
60119	Bus line operation, n.e.c.
60120	Transport via railways
60131	Truck-for-hire operation (with driver)
60132	Freight truck operation
60133	Tank truck delivery services
60139	Freight transport operation, by road, n.e.c
60200	Transport via pipelines
60910	Public utility cars and taxicabs operations
60920	Jeepney and Asian utility vehicle (AUV) operation
60930	Tricycles and pedicabs operation
60940	Chartered buses & cars operation (e.g. tourist buses, rent a car)
60990	Other land transport operation, n.e.c.
61101	Ocean passenger transport
61102	Ocean freight transport
61103	Interisland water passenger transport
61104	Interisland water freight transport
61200	Inland water transport

61300	Renting of ships with operator
62101	Domestic air passenger and freight transport
62102	International passenger and freight transport
62200	Non-scheduled air transport
63110	Cargo handling
63191	Freight terminal facilities for trucking companies
63192	Operation of parking lots
63193	Operation of toll roads and bridges
63199	Other supporting land transport activities, n.e.c.
63200	Supporting & auxiliary activities to water transport
63300	Supporting & auxiliary activities to air transport
63410	General bonded warehouses except grain wholesale
63420	Customs bonded warehouses
63430	Grain warehouses
63440	Cold storage
63490	Storage and warehousing, n.e.c.
63510	Activities of tour and travel agencies
63520	Activities of booking offices
63590	Tourist assistance activities (e.g. tourist guides)
63910	Customs brokerage (ship and aircraft)
63920	Freight forwarding services
63990	Activities of other transport agencies, n.e.c.
64110	National postal activities
64121	Private postal service
64122	Messenger service
64201	Telephone service
64202	Telegraph service
64203	Facsimile/telefax service
64204	Telex service
64209	Telecommunication services, n.e.c.
65100	Central banking
65910	Expanded commercial banking
65920	Regular commercial banking
65931	Savings and mortgage banking
65932	Private development banking
65933	Stock savings and loan activities
65941	Regular rural banking
65942	Cooperative rural banking
65950	Specialized government banking
65990	Banking activities, n.e.c.
66110	Financing company operations
66120	Lending investor activities
66190	Other credit granting, n.e.c.
66200	Pawnshop operations
66910	Investment company operation
66920	Investment house operation
66930	Securities dealership, own account

66940	Financial holding company activities
66950	Venture capital corporation operation
66960	Trust & investment management corporation operation
66970	Financial leasing
66981	Mutual building and loan association operation
66982	Non-stock savings and loan association operation
66983	Credit cooperative activities
66984	Mutual benefit association operation
66989	Non-bank thrift institution operations, n.e.c.
67010	Life insurance
67020	Pension funding/fund management
67030	Non-life insurance
68110	Administration of financial market
68120	Security dealing activities
68130	Foreign exchange dealing
68140	Pre-need plan activities
68190	Activities auxiliary to financial intermediation, n.e.c.
68200	Activities auxiliary to insurance and pension funding
70110	Real estate buying, selling, renting, leasing & oprtg.
70120	Real estate buying, developing, subdividing & selling
70130	Cemetery development and sale
70190	Other real estate activities with own or leased prop.
70200	Real estate activities on a fee or contract basis
71110	Renting of land transport equipment
71120	Renting of water transport equipment
71130	Renting of air transport equipment
71210	Renting of agricultural machinery and equipment
71220	Renting of construction & civil engineering machinery/equipment
71230	Renting of office machinery & equipment (including computers)
71290	Renting of other machinery and equipment, n.e.c.
71301	Renting of wearing apparel
71302	Renting of furniture
71303	Renting of electrical appliances
71304	Renting of audio-video machines, tapes & records
71305	Renting of sports and recreational equipment
71306	Renting of books, journals and magazines
71307	Renting of ornamental plants
71309	Renting of personal and household goods, n.e.c.
72100	Hardware consultancy
72200	Software consultancy and supply
72300	Software development
72400	Data processing - Data Conversion Services
72500	Data base activities
72600	Maintenance & repair of office, accounting and computing machines
72900	Other computer related activities
73110	Research & experimental development in natural sciences
73120	Research & experimental development in engineering & technology

73130	Research & experimental development in agricultural sciences
73140	Research & experimental development in health sciences
73210	Research & experimental development in social sciences
73220	Research & experimental development in humanities
73300	Research & experimental development in information subjects
74110	Legal activities
74120	Accounting, bookkeeping & auditing activities; tax consultancy
74130	Market research and public opinion polling
74140	Business & management consultancy activities
74211	Architectural and engineering activities
74212	Land surveying services
74219	Architectural, engineering & other technical activities related to
74220	Technical testing and analysis
74301	Advertising agency, except billboard & outdoor advertising
74302	Billboard and outdoor advertising services
74303	Media representation
74304	Commercial art services
74309	Business activities, n.e.c.
74911	Labor recruitment and provision of personnel, local
74912	Labor recruitment & prov. of personnel, overseas
74920	Investigation and security activities
74931	Cleaning of building of all types
74932	Pest control services, non-agricultural
74941	Commercial & consumer photograph production
74942	Photograph and motion pictures processing
74943	Aerial photography
74944	Film developing & printing & photograph enlarging
74949	Photographic activities, n.e.c.
74950	Packaging activities
74960	Management/administrative services
74991	Bill collecting & credit rating services
74992	Business brokerage activities
74993	Stenographic, duplicating and mailing activities
74994	Fashion design and other interior decoration services
74999	Miscellaneous business activities, n.e.c.
75111	National executive and legislative administration
75112	Public administration regional government
75113	Public administration, local government
75119	General public service activities, n.e.c.
75120	Regulation of activities of agency provide health care, education
75130	Regulation of & contribution to more efficient operation of business
75140	Ancillary service activities for the Government as a whole
75210	Foreign affairs
75220	Defense activities
75230	Public order and safety activities
75300	Compulsory social security activities
80110	Public pre-school education

80120	Public elementary education (Grades I-VII)
80130	Public several school type elementary education for handicapped child
80210	Public secondary education
80220	Public special school-type secondary education for handicapped
80230	Public technical and vocational secondary education
80300	Public technical & vocational post-secondary non-degree education
80400	Public higher education
80510	Public adult education
80590	Other public education services, n.e.c.
81110	Private pre-school education
81120	Private elementary education (Grades I-VII)
81130	Private special school type elementary education for handicapped child
81210	Private general secondary education
81220	Private special school-type secondary education handicapped child
81230	Private technical and vocational secondary education
81300	Private technical & vocational post-secondary non-degree
81410	Theological schools and seminaries
81490	Private higher education, n.e.c.
81510	Private adult education
81590	Other private education services, n.e.c.
85111	Public hospitals, sanitaria & other similar activities
85112	Public medical activities (incl. puericulture & lab. svcs
85113	Public dental and laboratory services
85119	Public medical, dental & other health services, n.e.c.
85121	Private hospitals, sanitaria & other similar activities
85122	Private medical activities
85123	Private dental and laboratory services
85124	Private child care clinics
85129	Private medical, dental & other health svcs, n.e.c.
85190	Other hosp. activities & medical & dental practices
85200	Veterinary activities
85311	Child care services
85312	Caring for unwed mothers and their children
85313	Caring for the aged and orphans
85314	Caring for the mentally and physically handicapped
85315	Rehabilitation of people addicted to drugs/alcohol
85319	Social work with accommodation, n.e.c.
85321	Child-care activities (including for the handicapped)
85322	Welfare and guidance counselling activities
85323	Vocational rehabilitation and habilitation activities
85324	Charitable activities
85329	Social work without accommodation, n.e.c.
90010	Waste collection & disposal (includes human waste) on a fee
90090	Sanitary and similar services, n.e.c.
91110	Activities of business and employers organizations
91120	Activities of professional organizations
91200	Activities of trade unions

91910	Activities of religious organizations
91920	Activities of political organizations
91990	Activities of other membership organizations, n.e.c.
92111	Motion picture and video production
92112	Motion picture and video distribution
92120	Motion picture projection
92131	Radio broadcasting and relay station and studios
92132	TV broadcasting & relay stations/studio include close circuit
92133	Radio and television program production
92141	Dramatic arts presentations
92142	Concert and opera or dance production
92143	Individual artist activities
92144	Ancillary theatrical activities
92149	Other arts activities, n.e.c.
92191	Dance instruction
92192	Operation of ballroom, discotheques (disco's)
92193	Operation of amusement parks &similar attractions
92199	Miscellaneous entertainment activities
92200	News agency activities
92310	Library and archives activities
92320	Museum activities & preservation of historical sites & buildings
92330	Botanical & zoological gardens & nature reserves activities
92340	Art galleries
92390	Other cultural activities, n.e.c.
92410	Sporting and other recreational activities
92491	Casting activities for motion picture
92492	Theatrical booking agency activities
92493	Recording or taping of sound
92499	Other amusement and recreational activities, n.e.c.
93010	Washing and (dry-) cleaning of clothing and textile
93021	Barber shops activities
93022	Beauty parlor activities
93029	Beauty treatment & personal grooming activities
93030	Funeral and related activities
93091	Social escort services activities (excluding tourist guides)
93092	Sauna and steam bath activities
93093	Slendering and body building activities
93099	Miscellaneous service activities
95000	Private households with employed persons
99001	Foreign diplomatic missions
99002	International organizations
99003	International organizations and extra-territorial bodies, n.e.c.

1.2.12 **Industry classification - Singapore SIC**

Code	Label
01	AGRICULTURE AND RELATED SERVICE ACTIVITIES

011	GROWING OF CROPS, MARKET GARDENING AND HORTICULTURE
0111	Growing of food crops (non-hydroponics)
01111	Growing of leafy and fruit vegetables
01112	Growing of mushrooms
01113	Growing of root crops
01119	Growing of food crops (non-hydroponics) n.e.c.
0112	Growing of food crops (hydroponics)
01120	Growing of leafy and fruit vegetables (hydroponics)
0113	Growing of fruits
01130	Growing of fruits
0114	Growing of nursery products
01141	Growing of orchids
01142	Growing of ornamental plants
01149	Growing of nursery products n.e.c.
0119	Growing of other crops
01190	Growing of other crops
014	ANIMAL PRODUCTION
0141	Livestock Production (except Poultry and Animal Specialties)
01411	Pig farms
01412	Cattle farms (including dairy cattle)
01413	Goat farms (including goat's milk production)
0142	Poultry Farms and Hatcheries
01421	Poultry breeding/hatcheries
01422	Broiler farms (chickens reared for meat)
01423	Layer farms (chickens reared for eggs)
01424	Duck farms
0149	Other Animal Production
01491	Dog breeding
01492	Bird breeding
01493	Crocodile farms
01494	Frog farms
01499	Other animal production n.e.c.
015	GROWING OF CROPS COMBINED WITH ANIMAL PRODUCTION
0150	Growing of Crops Combined with Animal Production (Mixed Farming)
01500	Growing of crops combined with animal production (mixed farming)
016	AGRICULTURAL AND ANIMAL HUSBANDRY SERVICE ACTIVITIES EXCEPT VETERINARY ACTIVITIES
0160	Agricultural and Animal Husbandry Service Activities (except Veterinary Activities)
01601	Extension services (including agricultural research and experimentation)
01609	Agricultural and animal husbandry service activities except veterinary activities n.e.c. (e.g. pest control, collection of agricultural by-products)

02	FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES
020	FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES
0200	Forestry, logging and related service activities
02000	Forestry, logging and related service activities
03	FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING
031	FISHING
0310	Fishing
03101	Fishing in kelongs
03102	Ocean fishing except fishing in kelongs
03103	Coastal fishing except fishing in kelongs
03109	Fishing n.e.c.
032	OPERATION OF FISH HATCHERIES AND FISH FARMS
0320	Fish Farming
03201	Marine fish farms
03202	Fresh water fish farms
03203	Ornamental fish farms
03204	Shrimp and prawn farms
03205	Mussel farms
03209	Operation of fish hatcheries and fish farms n.e.c. (including turtle farms)
033	SERVICE ACTIVITIES INCIDENTAL TO FISHING
0330	Service Activities Incidental to Fishing
03301	Fishery research services (including experimentation and culture)
03309	Service activities incidental to fishing n.e.c.
08	MINING AND QUARRYING
081	QUARRYING OF STONE, SAND AND CLAY
0810	Quarrying of Stone, Sand and Clay
08101	Stone quarrying
08102	Quarrying of sand and clay
089	OTHER MINING AND QUARRYING
0890	Other Mining and Quarrying
08900	Other mining and quarrying
09	SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING
090	SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING
0900	Service Activities Incidental to Oil and Gas Extraction (excluding Surveying)
09001	Crude petroleum and natural gas production
09002	Service activities incidental to oil and gas extraction (excluding surveying)
10	MANUFACTURE OF FOOD PRODUCTS
101	PROCESSING AND PRESERVING OF MEAT
1010	Processing and Preserving of Meat

10101	Slaughtering of livestock
10102	Slaughtering of poultry
10103	Manufacture of sausage
10104	Preparing, canning and preserving of livestock and livestock products (including lard and other edible animal fats)
10105	Preparing, canning and preserving of poultry and poultry products
10109	Processing and preserving of meat and meat products n.e.c.
102	PROCESSING AND PRESERVING OF FISH, CRUSTACEANS AND MOLLUSCS
10200	Processing and Preserving of Fish, Crustaceans and Molluscs
10201	Canning of fish and other seafood
10202	Processing, curing and preserving (other than canning) of fish and other seafood
103	PROCESSING AND PRESERVING OF FRUITS AND VEGETABLES
10300	Processing and Preserving of Fruits and Vegetables
10301	Manufacture of jams (including fruit jelly)
10302	Other canning and preserving of fruits and fruit juices
10303	Other canning and preserving of vegetables and vegetable juices (including pickles)
104	MANUFACTURE OF VEGETABLE AND ANIMAL OILS AND FATS
10400	Manufacture of Vegetable and Animal Oils and Fats
10401	Manufacture of crude coconut oil and palm oil
10402	Manufacture of refined coconut oil and palm oil
10403	Manufacture of margarine
10404	Manufacture of other edible oils
10405	Manufacture of inedible oils and fats
10409	Manufacture of vegetable and animal oils and fats n.e.c.
105	MANUFACTURE OF DAIRY PRODUCTS
10500	Manufacture of Dairy Products
10501	Manufacture of condensed, powdered and evaporated milk (including pasteurising and bottling of fluid milk)
10502	Manufacture of ice-cream
10509	Manufacture of dairy products n.e.c. (e.g. butter, cheese, ice-cream mixes and powder, yoghurt)
106	MANUFACTURE OF GRAIN MILL PRODUCTS, STARCHES AND STARCH PRODUCTS
10600	Manufacture of Grain Mill Products
10611	Rice milling
10612	Wheat milling
10613	Processing of pepper seeds
10614	Provision of milling services
10619	Manufacture of grain mill products n.e.c. (e.g. pop corn, pulse preparation, rolled oats)
10620	Manufacture of Starches and Starch Products
10621	Processing of tapioca and sago
10622	Manufacture of glucose, dextrose and fructose
10629	Manufacture of starches and starch products n.e.c.

107	MANUFACTURE OF OTHER FOOD PRODUCTS
1071	Manufacture of Bakery Products
10711	Manufacture of biscuits (including wafers and cones)
10712	Manufacture of bread, cakes and confectionery
10719	Manufacture of bakery products n.e.c.
1072	Manufacture of Sugar
10720	Manufacture of sugar and sugar products
1073	Manufacture of Cocoa, Chocolate and Sugar Confectionery
10731	Manufacture of cocoa and chocolate powder from beans
10732	Manufacture of chocolate and chocolate products
10733	Manufacture of sugar confectionery (e.g. sweets, toffee, pastilles)
10739	Manufacture of cocoa, chocolate and sugar confectionery n.e.c. (e.g. crystallised fruits, chewing gums)
1074	Manufacture of Macaroni, Noodles, Vermicelli and Other Related Products
10740	Manufacture of macaroni, noodles, vermicelli and other related products
1075	Manufacture of Prepared Meals and Dishes
10750	Manufacture of cooked-food preparations (e.g. frozen dinners)
1076	Manufacture of Coffee, Tea and Related Products
10761	Manufacture of instant beverages
10762	Processing of coffee seeds
10763	Manufacture of coffee powder
10764	Manufacture of tea (including processing of tea leaves)
10765	Manufacture of non-dairy creamer
1079	Manufacture of Other Food Products n.e.c.
10791	Manufacture of sauces including soya bean sauce (e.g. tomato sauce, chilli sauce)
10792	Manufacture of soya bean products except soya bean sauce and soya bean milk
10793	Manufacture and processing of spices (including curry powder and spice extracts)
10794	Manufacture of chips, crackers and other titbits (excluding biscuits and confectionery)
10795	Manufacture of ice except dry ice
10799	Manufacture of other food products n.e.c. (except food chemicals and additives)
108	MANUFACTURE OF PREPARED ANIMAL FEEDS
1080	Manufacture of Prepared Animal Feeds
10800	Manufacture of prepared animal feeds
11	MANUFACTURE OF BEVERAGES
110	MANUFACTURE OF BEVERAGES
1101	Distilling, Rectifying and Blending of Spirits
11010	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials (including samsu and Chinese liquors)
1102	Manufacture of Wines
11020	Manufacture of wines
1103	Manufacture of Malt Liquors and Malt
11030	Manufacture of malt liquors and malt (e.g. beer and stout)

1104	Manufacture of Soft Drinks, Production of Mineral Waters and Other Bottled Waters
11041	Manufacture of soft drinks, production of mineral waters (including carbonated waters, soya bean milk, barley water, chrysanthemum water)
11042	Manufacture of cordials, syrups and composite concentrates for beverages
12	MANUFACTURE OF TOBACCO PRODUCTS
120	MANUFACTURE OF TOBACCO PRODUCTS
1200	Manufacture of Tobacco Products
12001	Manufacture of cigarettes
12009	Manufacture of tobacco products n.e.c. (e.g. cigars, Chinese tobacco)
13	MANUFACTURE OF TEXTILES
131	SPINNING, WEAVING AND FINISHING OF TEXTILES
1310	Spinning, Weaving and Finishing of Textiles
13100	Spinning, weaving and finishing of textiles
139	MANUFACTURE OF OTHER TEXTILES
1391	Manufacture of Knitted and Crocheted Fabrics
13910	Manufacture of knitted and crocheted fabrics and laces
1392	Manufacture of Made-Up Textile Articles except Apparel
13921	Manufacture of curtains, pillow cases, bed sheets and bed spreads
13922	Manufacture of other made-up house furnishings (e.g. napkins, table cloths)
13929	Manufacture of made-up textile articles except apparel n.e.c. (e.g. scrolls, flags and sails, banners, canvas products, cushions, pillows)
1393	Manufacture of Carpets and Rugs
13930	Manufacture of carpets and rugs
1394	Manufacture of Cordage, Rope, Twine and Netting
13940	Manufacture of cordage, rope, twine and netting
1399	Manufacture of Other Textiles n.e.c.
13990	Manufacture of other textiles n.e.c. (e.g. upholstery filling)
14	MANUFACTURE OF WEARING APPAREL; MANUFACTURE OF ARTICLES OF FUR; MANUFACTURE OF KNITTED AND CROCHETED APPAREL
141	MANUFACTURE OF WEARING APPAREL
1410	Manufacture of Wearing Apparel except Fur Apparel
14101	Manufacture of outer garments
14102	Manufacture of shirts
14103	Manufacture of brassieres
14104	Manufacture of other undergarments
14105	Tailoring and dressmaking (to individual order)
14106	Millinery and hats (e.g. songkoks, caps, topees)
14109	Manufacture of wearing apparel except fur apparel n.e.c. (e.g. gloves and mittens, garters, handkerchiefs, raincoats, shawls and hair nets)
142	MANUFACTURE OF ARTICLES OF FUR
1420	Manufacture of Articles of Fur
14201	Manufacture of wearing apparel of fur
14209	Manufacture of articles of fur n.e.c. (e.g. fur rugs, mats and cushions)

143	MANUFACTURE OF KNITTED AND CROCHETED APPAREL
1430	Manufacture of Knitted and Crocheted Apparel
14301	Manufacture of socks, stockings and other hosiery
14302	Manufacture of briefs, singlets and other knitted or crocheted wear (e.g. pullovers, cardigans)
14309	Manufacture of knitted and crocheted apparel n.e.c.
15	TANNING AND DRESSING OF LEATHER; DRESSING AND DYEING OF FUR; MANUFACTURE OF FOOTWEAR
151	TANNING AND DRESSING OF LEATHER, DRESSING AND DYEING OF FUR
1511	Tanning and Dressing of Leather, Dressing and Dyeing of Fur
15110	Tanning and dressing of leather, dressing and dyeing of fur
1512	Manufacture of Luggage, Handbags and the Like; Saddlery and Harness
15121	Manufacture of luggage, bags, brief cases and the like
15122	Manufacture of handbags
15129	Manufacture of saddlery, harness and articles of leather n.e.c. (e.g. coin purses, key cases)
152	MANUFACTURE OF FOOTWEAR
1520	Manufacture of Footwear
15201	Manufacture of rubber footwear
15202	Manufacture of plastic footwear
15203	Manufacture of leather or imitation leather footwear
15204	Manufacture of wooden clogs
15209	Manufacture of footwear n.e.c. (including footwear not separable by material)
16	MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS)
161	SAWMILLING AND PLANING OF WOOD
1610	Sawmilling and Planing of Wood
16101	Sawmilling
16102	Preservation of wood
16109	Sawmilling and planing of wood n.e.c.
162	MANUFACTURE OF PRODUCTS OF WOOD, CORK, STRAW AND PLAITING MATERIALS
1621	Manufacture of Veneer Sheets and Wood-Based Panels
16211	Manufacture of plywood and veneer sheets
16219	Manufacture of laminboard, particle board and other panels and boards n.e.c.
1622	Manufacture of Builders' Carpentry and Joinery
16221	Manufacture of prefabricated wooden building structures (including parquet flooring)
16222	Manufacture of moulded wooden products
16229	Manufacture of builders' carpentry and joinery n.e.c.
1623	Manufacture of Wooden Containers
16231	Manufacture of wooden boxes, packing cases and crates except coffins
16239	Manufacture of wooden containers n.e.c.
1629	Manufacture of Other Products of Wood and Articles of Cork, Straw and Plaiting Materials

16291	Manufacture of coffins
16292	Manufacture of household and kitchen wooden ware except wooden footwear
16293	Manufacture of attap and attap products
16294	Rattan processing
16299	Manufacture of other products of wood and articles of cork, straw and plaiting materials n.e.c.
17	MANUFACTURE OF PAPER AND PAPER PRODUCTS
170	MANUFACTURE OF PAPER AND PAPER PRODUCTS
1701	Manufacture of Pulp, Paper and Paperboard
17010	Manufacture of pulp, paper and paperboard
1702	Manufacture of Corrugated Paper and Paperboard and of Containers of Paper and Paperboard
17021	Manufacture of corrugated paper and paperboard
17022	Manufacture of containers and boxes of paper and paperboard
1709	Manufacture of Other Articles of Paper and Paperboard
17091	Manufacture of joss paper and other related ceremonial paper products (including effigies and other funeral paper goods and Chinese lanterns)
17092	Manufacture of sanitary towels, toilet paper, paper towels, disposable diapers and related paper products)
17093	Manufacture of paper cups, plates and utensils
17094	Manufacture of cards, envelopes and stationery, unprinted
17099	Manufacture of other articles of paper and paperboard n.e.c. (e.g. papier mache, wallpaper)
18	PRINTING AND REPRODUCTION OF RECORDED MEDIA
181	PRINTING AND SERVICE ACTIVITIES RELATED TO PRINTING
1811	Printing
18111	Printing of newspapers
18112	Printing of periodicals, books and magazines
18113	Commercial printing (e.g. printing of brochures, cards, envelopes, labels and stationery)
18114	Printing of continuous and fan-fold forms
18115	Silk screen printing (including metal printing)
18119	Printing n.e.c.
1812	Service Activities Related to Printing
18121	Bookbinding (e.g. book packaging)
18122	Typesetting
18123	Colour separation
18129	Service activities related to printing n.e.c. (including plate-making)
182	REPRODUCTION OF RECORDED MEDIA
1820	Reproduction of Recorded Media
18200	Reproduction of recorded media (including reproduction of phonograph records, recorded magnetic tapes, compact discs and non-customised software)
19	MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS
191	MANUFACTURE OF COKE OVEN PRODUCTS

1910	Manufacture of Coke Oven Products
19100	Manufacture of coke oven products
192	MANUFACTURE OF REFINED PETROLEUM PRODUCTS
1920	Manufacture of Refined Petroleum Products
19201	Petroleum refineries
19202	Manufacture of petroleum lubricating oil
19209	Manufacture of refined petroleum products n.e.c.
20	MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS
201	MANUFACTURE OF BASIC CHEMICALS, FERTILISERS AND NITROGEN COMPOUNDS, PLASTICS AND SYNTHETIC RUBBER IN PRIMARY FORMS
2011	Manufacture of Basic Chemicals
20111	Manufacture of industrial gases and dry ice
20112	Manufacture of basic industrial acids and alkalis
20113	Manufacture of basic chemicals except fertilisers and nitrogen
20114	Manufacture of solvents
20119	Manufacture of basic chemicals n.e.c.
2012	Manufacture of Fertilisers and Nitrogen Compounds
20120	Manufacture of fertilisers and nitrogen compounds
2013	Manufacture of Petrochemicals and Petrochemical Products
20131	Manufacture of petrochemical primary products (e.g. olefins, aromatics, basic building blocks)
20132	Manufacture of derivatives and intermediates produced from basic building blocks (e.g. acetyls, acrylics, oxochemicals, styrenes, phenolics and ethylene oxide derivatives)
20133	Manufacture of polymers
20139	Manufacture of petrochemical products n.e.c.
202	MANUFACTURE OF OTHER CHEMICAL PRODUCTS
2021	Manufacture of Pesticides and Other Agro-Chemical Products
20210	Manufacture of pesticides and other agro-chemical products (including insecticides, herbicides and disinfectants)
2022	Manufacture of Paints, Varnishes and Similar Coatings, Printing Ink and Mastics
20221	Manufacture of paints
20222	Manufacture of varnishes and lacquers (including enamels)
20229	Manufacture of paints, varnishes and similar coatings and mastics n.e.c.
2023	Manufacture of Soap and Detergents, Cleaning and Polishing Preparations, Perfumes and Toilet Preparations
20231	Manufacture of soap, detergents, washing and other cleaning preparations
20232	Manufacture of perfumes and fragrances
20233	Manufacture of cosmetics and toiletries
20234	Manufacture of waxes and polishes and deodorising preparations
2024	Manufacture of Additives
20241	Manufacture of food chemicals and additives (e.g. flavours, preservatives and colourings)
20242	Manufacture of additives for mineral oil (e.g. lubricant and fuel additives)
20243	Manufacture of additives for animal feed preparation

20249	Manufacture of additives n.e.c.
2029	Manufacture of Other Chemical Products n.e.c.
20291	Manufacture of epoxy moulding compounds and phenolic moulding compounds
20292	Manufacture of ultrapure electronic chemicals, materials and laminates
20293	Manufacture of water treatment, waste treatment and oilfield chemicals
20294	Manufacture of inks, dyestuffs, pigments and carbon black
20295	Manufacture of photographic film, paper, plate and chemicals
20296	Manufacture of adhesives and sealants
20297	Manufacture of catalysts and catalyst regeneration
20298	Manufacture of biofuels
	Manufacture of other chemical products n.e.c. (e.g. gelatin and derivatives, laundry blue, explosives, processed salts, industrial starch, incense and joss sticks, camphor products)
203	MANUFACTURE OF MAN-MADE FIBRES
2030	Manufacture of Man-Made Fibres
20300	Manufacture of man-made fibres except glass
21	MANUFACTURE OF PHARMACEUTICALS AND BIOLOGICAL PRODUCTS
210	MANUFACTURE OF PHARMACEUTICALS AND BIOLOGICAL PRODUCTS
2101	Manufacture of Pharmaceutical Products
21011	Manufacture of pharmaceutical intermediates and fine chemicals for human use
21012	Manufacture of pharmaceutical products and preparations for human use (e.g. tableted products)
21013	Manufacture of pharmaceutical intermediates and fine chemicals for veterinary use
21014	Manufacture of pharmaceutical products and preparations for veterinary use
2102	Manufacture of Biological Products
21021	Manufacture of vaccines for human use
21022	Manufacture of other biological products and preparations for human use
21023	Manufacture of biological products and preparations for veterinary use
22	MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS
221	MANUFACTURE OF RUBBER PRODUCTS
2211	Processing of Natural Rubber and Gums
22111	Processing of rubber (including processing of rubber latex)
22112	Grading and packing of rubber
22119	Processing of natural gums n.e.c. (e.g. gum damar, jelutong)
2212	Manufacture of Rubber Tyres and Tubes, Retreading and Rebuilding of Rubber Tyres
22121	Manufacture of tyres and tubes
22122	Retreading and vulcanising of tyres
2219	Manufacture of Other Rubber Products except Rubber Footwear and Toys
22191	Manufacture of foam rubber products (excluding foam rubber mattresses)
22192	Manufacture of rubber automotive parts
22193	Manufacture of industrial and mechanical rubber goods
22194	Manufacture of rubber floorings

22199	Manufacture of other rubber products n.e.c. (except rubber footwear and toys)
222	MANUFACTURE OF PLASTIC PRODUCTS
2221	Manufacture of Plastic Products except Plastic Footwear and Toys
22211	Manufacture of plastic tableware, household and kitchen ware (excluding disposable utensils)
22212	Manufacture of styrofoam and plastic disposable utensils
22213	Manufacture of plastic sheet, film and articles thereof (e.g. polythene and polypropylene bag)
22214	Manufacture of plastic bottles, boxes and containers (except for household use)
22215	Manufacture of plastic pipes and tubes
22216	Manufacture of plastic precision engineering parts
22217	Manufacture of PVC files, holders and albums
22218	Manufacture of plastic cable ties
22219	Manufacture of plastic products n.e.c. (except plastic footwear and toys)
2222	Plastic Product Services
22220	Plastic product services
23	MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS
231	MANUFACTURE OF GLASS AND GLASS PRODUCTS
2310	Manufacture of Glass and Glass Products
23100	Manufacture of glass and glass products (including yarn of glass fibres)
239	MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS N.E.C.
2391	Manufacture of Structural Clay Products
23911	Manufacture of bricks
23912	Manufacture of tiles, pipes and channels (including clay roofing, wall and floor tile, and earthen and glazed pipe)
23919	Manufacture of structural clay and ceramic products n.e.c.
2393	Manufacture of Other Porcelain and Ceramic Products
23931	Manufacture of plumbing fixtures and fittings of vitreous china, china and earthenware (e.g. sinks, closet, bowls)
23939	Manufacture of other porcelain and ceramic products n.e.c.
2394	Manufacture of Cement, Lime and Plaster
23940	Manufacture of cement, lime and plaster
2395	Manufacture of Articles of Concrete, Cement and Plaster
23951	Manufacture of ready-mix concrete
23959	Manufacture of articles of concrete, cement and plaster n.e.c.
2396	Cutting, Shaping and Finishing of Stone
23960	Cutting, shaping and finishing of stone (including tombstones and furniture of stone or marble)
2399	Manufacture of Other Non-Metallic Mineral Products n.e.c.
23991	Manufacture of asbestos products except asbestos paper
23992	Manufacture of fibreglass and fibreglass products
23993	Manufacture of other insulation products (e.g. ceramic IC packages, refractory materials, rockwool products, insulation services)

23994	Manufacture of non-structural pre-cast components (e.g. lightweight partitions, secondary roof slabs)
23995	Manufacture of asphalt premix
23999	Manufacture of other non-metallic mineral products n.e.c. (e.g. graphite products)
24	MANUFACTURE OF BASIC METALS
241	MANUFACTURE OF BASIC IRON AND STEEL
2410	Manufacture of Basic Iron and Steel
24101	Iron and steel rolling mills
24102	Manufacture of ferrous metal alloys
24109	Manufacture of basic iron and steel n.e.c. (including smelting)
242	MANUFACTURE OF BASIC PRECIOUS AND NON-FERROUS METALS
2420	Manufacture of Basic Precious and Non-Ferrous Metals
24201	Tin smelting
24202	Manufacture of non-ferrous metal alloys
24209	Manufacture of basic precious and non-ferrous metals n.e.c.
243	CASTING OF METALS
2431	Casting of Iron and Steel
24310	Iron and steel foundries
2432	Casting of Non-Ferrous Metals
24320	Non-ferrous metal foundries
25	MANUFACTURE OF FABRICATED METAL PRODUCTS EXCEPT MACHINERY AND EQUIPMENT
251	MANUFACTURE OF STRUCTURAL METAL PRODUCTS, TANKS, RESERVOIRS AND STEAM GENERATORS
2511	Manufacture of Structural Metal Products
25111	Manufacture of metal doors, window and door frames, grilles and gratings
25112	Manufacture of metal strips and slabs (e.g. awnings)
25113	Manufacture of pipes and tubes
25114	Manufacture of steel structural component
25119	Manufacture of structural metal products n.e.c. (e.g. metal sections, corrugated sheets)
2512	Manufacture and Repair of Tanks, Reservoirs and Containers of Metal
25120	Manufacture and repair of tanks, reservoirs and containers of metal (e.g. metal cylinders, storage vessels and containers for compressed or liquefied gas)
2513	Manufacture and Repair of Steam Generators except Central Heating Hot Water Boilers
25131	Manufacture and repair of heating boilers, radiators and correctors (including parts)
25139	Manufacture and repair of steam generators n.e.c. (except central heating hot water boilers)
252	MANUFACTURE OF WEAPONS AND AMMUNITION
2520	Manufacture and Repair of Weapons and Ammunition
25200	Manufacture and repair of weapons and ammunition (e.g. ordnance and accessories)
259	MANUFACTURE OF OTHER FABRICATED METAL PRODUCTS; METALWORKING SERVICE ACTIVITIES
2591	Forging, Pressing, Stamping and Roll-Forming of Metal; Powder Metallurgy

25911	Iron and steel and non-ferrous forgings
25912	Manufacture of metal caps (e.g. crown corks)
25913	Manufacture of leadframe
25914	Metal stampings except metal caps
25915	Die-casting
25919	Pressing and roll-forming of metal and powder metallurgy n.e.c.
2592	Treatment and Coating of Metals
25921	Electroplating and plating of metals and formed products
25922	Polishing of metals and formed products
25923	Rustproofing of metals and formed products
25924	Heat treatment for metals
25929	Metal product services n.e.c.
2593	Manufacture of Cutlery, Hand Tools and General Hardware
25931	Manufacture of table, kitchen and other cutlery
25932	Manufacture of hand and edge tools
25939	Manufacture of general hardware (including blacksmith shops) n.e.c. (e.g. locks and keys, hinges, clamps, hooks)
2594	Manufacture of Wire and Cable Products except Insulated Wire and Cable
25941	Manufacture of uninsulated wire (e.g. electronic component wire, bonding wire)
25949	Manufacture of wire and cable products except insulated wire and cable n.e.c.
2595	Manufacture of Metal Cans, Containers and Related Products
25951	Manufacture of tinplate cans
25952	Manufacture of other tinplate and zinc articles (e.g. pails, buckets, dustbins)
25959	Manufacture of metal cans, containers and related products n.e.c. (e.g. barrels, steel drums, kegs)
2599	Manufacture of Other Fabricated Metal Products n.e.c.
25991	Manufacture of sanitary ware of enamelled iron and metal and plumbers' ware of brass
25992	Manufacture of plumbing, heating and related products (including parts) except electric
25993	Manufacture of bolts, nuts, rivets, fasteners and screw machine products
25994	Manufacture of pipe fittings
25995	Manufacture of springs
25996	Manufacture of kitchen and household utensils (e.g. steel shelf, showcase counters, kitchen trolleys display racks, sink bowls and other customised kitchen equipment)
25997	Manufacture of metal precision components
25998	Slitting, shearing and pasting of metal sheeting
25999	Manufacture of other fabricated metal products n.e.c. (including voice coil magnets)
26	MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS
261	MANUFACTURE OF ELECTRONIC COMPONENTS AND BOARDS
2611	Manufacture of Semiconductor Devices
26111	Manufacture of discrete devices (e.g. diodes, light-emitting diodes, transistors and rectifiers)
26112	Semiconductor wafer fabrication
26113	Assembly and testing of semiconductors

26114	Manufacture of solar wafers
26115	Manufacture of solar cells
26119	Manufacture of semiconductor devices n.e.c.
2612	Manufacture of Other Electronic Components and Boards
26121	Manufacture of capacitors
26122	Manufacture of resistors
26123	Manufacture of printed circuit boards without electronic parts
26124	Manufacture of printed circuit boards with electronic parts (exclude contract manufacturers)
26125	Contract manufacturers (PCBA and Electronic Systems and Sub-Systems)
26126	Manufacture of piezo-electric devices (e.g. quartz crystals, quartz crystal filters, delay lines)
26127	Manufacture of electronic display devices except light emitting diodes
26128	Manufacture of electronic connectors
26129	Manufacture of other electronic components and boards n.e.c.
262	MANUFACTURE OF COMPUTERS AND PERIPHERAL EQUIPMENT
2620	Manufacture of Computers and Peripheral Equipment
26201	Manufacture of computers and data processing equipment except computer peripheral equipment
26202	Manufacture of disk drives (including CD-ROM drives, DVD-ROM drives, optical drives, flash drives, tape drives, solid state drives)
26203	Manufacture of storage subsystems
26204	Manufacture of printers
26205	Manufacture of smart cards and related products (e.g. smart card readers)
26209	Manufacture of computers and peripheral equipment n.e.c.
263	MANUFACTURE OF COMMUNICATIONS EQUIPMENT
2630	Manufacture of Communications Equipment
26301	Manufacture of telecommunications apparatus (e.g. PBX equipment, telephones except cellular)
26302	Manufacture of networking products (e.g. routers, switches)
26303	Manufacture of wireless communications equipment (e.g. cellular phones)
26304	Manufacture of electronic security systems (including electronic sensors, burglar and fire alarm systems)
26309	Manufacture of communications equipment n.e.c.
264	MANUFACTURE OF CONSUMER ELECTRONICS
2640	Manufacture of Consumer Electronics
26401	Manufacture of television sets and sub-assemblies (including television chassis)
26402	Manufacture of microphones, loudspeakers and amplifiers
26403	Manufacture of audio and video combination equipment (e.g. radios, television sets, record players and tape recorders/players combined with each other and with clocks, VCD and DVD recorders/players)
26409	Manufacture of consumer audio and video equipment n.e.c.
265	MANUFACTURE OF MEASURING, TESTING, NAVIGATING AND CONTROL EQUIPMENT; WATCHES AND CLOCKS
2651	Manufacture and Repair of Measuring, Testing, Navigating and Control Equipment

26511	Manufacture and repair of engineering and scientific instruments
26512	Manufacture and repair of measuring devices (e.g. meters)
26513	Manufacture and repair of process control equipment and related products
2652	Manufacture of Watches and Clocks
26521	Manufacture of fully electronic watches and clocks
26522	Manufacture of electro-mechanical watches and clocks (e.g. watches and clocks with moving parts and battery)
26523	Manufacture of mechanical watches and clocks
26524	Manufacture of parts and accessories for watches and clocks
266	MANUFACTURE OF IRRADIATION, ELECTROMEDICAL AND ELECTROTHERAPEUTIC EQUIPMENT
2660	Manufacture and Repair of Irradiation, Electromedical and Electrotherapeutic Equipment
26601	Manufacture and repair of electrotherapeutic devices
26602	Manufacture and repair of irradiation and electromedical equipment and instruments
267	MANUFACTURE OF OPTICAL INSTRUMENTS AND PHOTOGRAPHIC EQUIPMENT
2670	Manufacture of Optical Instruments and Photographic Equipment
26701	Manufacture of photographic equipment and parts (including lenses)
26709	Manufacture of optical instruments and photographic equipment n.e.c.
268	MANUFACTURE OF MAGNETIC AND OPTICAL MEDIA
2680	Manufacture of Magnetic and Optical Media
26801	Manufacture of disk media
26802	Manufacture of blank magnetic tapes, diskettes, Blu-ray technology discs, CDs, DVDs and VCDs
27	MANUFACTURE OF ELECTRICAL EQUIPMENT
271	MANUFACTURE OF ELECTRIC MOTORS, GENERATORS, TRANSFORMERS, ELECTRICITY DISTRIBUTION AND CONTROL APPARATUS
2710	Manufacture and Repair of Electric Motors, Generators, Transformers, Electricity Distribution and Control Apparatus
27101	Manufacture and repair of electric motors
27102	Manufacture and repair of electric generators
27103	Manufacture and repair of transformers
27104	Manufacture and repair of switchgear and switchboard apparatus (including switches, circuit breakers and electrical control panels)
27109	Manufacture and repair of electric motors, generators, transformers and electricity distribution and control apparatus n.e.c. (e.g. busbar trunking)
272	MANUFACTURE OF BATTERIES AND ACCUMULATORS
2720	Manufacture of Batteries and Accumulators
27201	Manufacture of primary batteries
27202	Manufacture of secondary batteries
273	MANUFACTURE OF WIRING AND WIRING DEVICES
2732	Manufacture of Electronic and Electric Wires and Cables
27321	Manufacture of telecommunications cables and wires
27322	Manufacture of electric power cables and wires
27323	Manufacture of enamelled wires (used for winding of motors, transformers etc.)

27324	Manufacture of wire and cable assemblies and harnesses
27329	Manufacture of other electronic and electric wires and cables n.e.c.
2733	Manufacture and Repair of Wiring Devices
27330	Manufacture and repair of wiring devices
274	MANUFACTURE OF ELECTRIC LIGHTING EQUIPMENT
2740	Manufacture and Repair of Electric Lighting Equipment
27400	Manufacture and repair of electric lamps and lighting equipment (including silver reflectors, fitting and parts)
275	MANUFACTURE OF DOMESTIC APPLIANCES
2750	Manufacture of Domestic Appliances
27501	Manufacture of electrical household appliances (e.g. refrigerators, hot plates, toasters, food mixers, cookers, hair dryers, fans, shavers)
27509	Manufacture of domestic appliances n.e.c. (e.g. non-electric cooking ranges, grates, stoves)
279	MANUFACTURE OF OTHER ELECTRICAL EQUIPMENT
2790	Manufacture of Other Electrical Equipment
27901	Manufacture of fuel cells
27902	Manufacture of electrical machinery, apparatus, appliances and supplies (including sound or visual signalling apparatus, electrical insulators except porcelain or glass)
28	MANUFACTURE OF MACHINERY AND EQUIPMENT
281	MANUFACTURE OF GENERAL PURPOSE MACHINERY
2811	Manufacture and Repair of Engines and Turbines except Aircraft, Vehicle and Cycle Engines
28110	Manufacture and repair of engines and turbines except aircraft, vehicle and cycle engines
2812	Manufacture and Repair of Pumps, Compressors, Taps and Valves
28121	Manufacture and repair of pumps (e.g. hydraulic pumps, drainage pumps)
28122	Manufacture and repair of taps, cocks and valves
28129	Manufacture and repair of pumps, compressors, taps and valves n.e.c.
2814	Manufacture of Bearings, Gears, Gearing and Driving Elements
28141	Manufacture of bearings (including disc and ball bearings)
28142	Manufacture and repair of gears, gearing and driving elements
2815	Manufacture and Repair of Ovens, Furnaces and Furnace Burners
28150	Manufacture and repair of ovens, furnaces and furnace burners
2816	Manufacture and Repair of Lifting and Handling Equipment
28161	Manufacture and repair of lifting and hoisting machinery except electrical
28162	Manufacture and repair of lifts and escalators
28169	Manufacture and repair of lifting and handling equipment n.e.c. (including conveying systems, robots, industrial automated systems and automated guided vehicles)
2817	Manufacture and Repair of Office Machinery and Equipment (except Computers and Peripheral Equipment)
28171	Manufacture of office machinery and equipment (except computers and peripheral equipment)
28172	Repair and maintenance of office machinery and equipment
2819	Manufacture and Repair of Other General Purpose Machinery

28191	Manufacture and repair of refrigerating, air-conditioning and ventilating machinery and equipment except household refrigerators
28192	Manufacture and repair of laser equipment
28193	Manufacture and repair of separation/mixing equipment (e.g. filters, separators, mixers)
28194	Manufacture and repair of solar modules and panels
28195	Manufacture and repair of welding and soldering equipment (including arc welding electrodes)
28196	Manufacture and repair of packaging machinery
28199	Manufacture and repair of other general purpose machinery and equipment except electrical and electronic n.e.c.
282	MANUFACTURE OF SPECIAL PURPOSE MACHINERY
2821	Manufacture and Repair of Agricultural and Forestry Machinery
28210	Manufacture and repair of agricultural and forestry machinery
2822	Manufacture and Repair of Metal-Forming Machinery and Machine Tools
28221	Manufacture and repair of machinery and machine-tools - metal cutting types (e.g. lathes, milling machines, shaping machines)
28222	Manufacture and repair of machinery and machine-tools - metal forming types (e.g. forging press, cold heading machines, press breaks)
28223	Manufacture of dies, moulds, tools, jigs and fixtures
28224	Manufacture of machine tool accessories (e.g. small cutting tools, precision measuring tools and other attachments such as tool holders)
28229	Manufacture and repair of metal-forming machinery and machine tools n.e.c. (including metalworking machinery)
2824	Manufacture and Repair of Machinery for Mining, Quarrying and Construction
28241	Manufacture and repair of oil rigs
28242	Manufacture and repair of other oilfield and gasfield machinery and equipment (e.g. derricks, tool joints)
28243	Manufacture and repair of construction machinery and parts
28249	Manufacture and repair of machinery for mining, quarrying and construction n.e.c.
2825	Manufacture and Repair of Machinery for Food, Beverage and Tobacco Processing
28251	Manufacture and repair of machinery for food products processing
28252	Manufacture and repair of machinery for beverage production
28253	Manufacture and repair of machinery for tobacco processing
2826	Manufacture and Repair of Machinery for Textile, Apparel and Leather Production
28260	Manufacture and repair of machinery for textile, apparel and leather production
2827	Manufacture and Repair of Semiconductor Related Equipment
28271	Manufacture of probe cards
28272	Manufacture of bonding tools
28273	Manufacture and repair of semiconductor assembly and testing equipment (including computer burn-in-system)
28274	Manufacture and repair of semiconductor foundry equipment
2829	Manufacture and Repair of Other Special Purpose Machinery
28291	Manufacture and repair of water/waste water treatment equipment
28292	Manufacture and repair of plastic processing machinery
28293	Manufacture and repair of woodworking machinery

28299	Manufacture and repair of other special purpose machinery n.e.c. (including plating equipment, industrial paint mixers and chemical mixing equipment)
283	INSTALLATION OF INDUSTRIAL MACHINERY AND EQUIPMENT
2830	Installation of Industrial Machinery and Equipment
28300	Installation of industrial machinery and equipment; mechanical engineering works
29	MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS
291	MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS
2910	Manufacture of Motor Vehicles
29100	Manufacture and assembly of motor vehicles
292	MANUFACTURE OF MOTOR VEHICLE BODIES (COACHWORK), TRAILERS AND SEMI-TRAILERS
2920	Manufacture of Motor Vehicle Bodies (Coachwork), Trailers and Semi-Trailers
29200	Manufacture of motor vehicle bodies (coachwork), trailers and semi-trailers
293	MANUFACTURE OF PARTS AND ACCESSORIES FOR MOTOR VEHICLES
2930	Manufacture of Parts and Accessories for Motor Vehicles
29300	Manufacture of parts and accessories for motor vehicles (e.g. engine parts, brakes, clutches, axles, gear boxes)
30	MANUFACTURE OF OTHER TRANSPORT EQUIPMENT
301	BUILDING AND REPAIRING OF SHIPS AND BOATS
3011	Building and Repairing of Ships and Boats
30111	Building of ships, tankers and other ocean-going vessels (including conversion of ships into off-shore structures)
30112	Repair of ships, tankers and other ocean-going vessels
30113	Manufacture and repair of marine engine and ship parts
3012	Building of Pleasure Boats and Sporting Boats
30120	Building and repair of pleasure crafts, lighters and boats
302	MANUFACTURE OF RAILWAY LOCOMOTIVES AND ROLLING STOCK
3020	Manufacture of Railway Locomotives and Rolling Stock
30200	Manufacture and repair of railway and tramway locomotives and rolling stock (including specialised parts except engines, electric motors and signalling equipment)
303	MANUFACTURE OF AIR AND SPACECRAFT AND RELATED MACHINERY
3030	Manufacture of Air and Spacecraft and Related Machinery
30301	Manufacture and assembly of aircraft and spacecraft (including aircraft engines and other parts)
30302	Repair and servicing of aircraft and spacecraft (including aircraft engines and other parts)
304	MANUFACTURE OF MILITARY FIGHTING VEHICLES
3040	Manufacture of Military Fighting Vehicles
30400	Manufacture of military fighting vehicles
309	MANUFACTURE OF OTHER TRANSPORT EQUIPMENT N.E.C.
3091	Manufacture of Motorcycles
30910	Manufacture and assembly of motorcycles and scooters (including engines and other parts and accessories)
3092	Manufacture of Bicycles and Invalid Carriages

30920	Manufacture and assembly of bicycles, tricycles, trishaws and invalid carriages (including parts and accessories)
3099	Manufacture of Other Transport Equipment n.e.c.
30990	Manufacture of other transport equipment n.e.c. (e.g. carts, wagons)
31	MANUFACTURE OF FURNITURE
310	MANUFACTURE OF FURNITURE
3100	Manufacture of Furniture
31001	Manufacture of furniture and fixtures of wood (including upholstery)
31002	Manufacture of furniture of rattan and cane
31003	Manufacture of furniture and fixtures primarily of metal
31004	Manufacture of furniture of other materials except primarily of stone, ceramic or concrete
31005	Manufacture of window and door screens and shades
31006	Manufacture of mattresses including those of foam rubber
31009	Manufacture of furniture n.e.c.
32	OTHER MANUFACTURING
321	MANUFACTURE OF JEWELLERY, BIJOUTERIE AND RELATED ARTICLES
3211	Manufacture of Jewellery and Related Articles
32111	Manufacture of jewellery except costume jewellery
32112	Manufacture of pewter ware
32119	Manufacture of jewellery and related articles n.e.c. (except costume jewellery)
3212	Manufacture of Imitation Jewellery and Related Articles
32120	Manufacture of costume jewellery
322	MANUFACTURE OF MUSICAL INSTRUMENTS
3220	Manufacture of Musical Instruments
32200	Manufacture of musical instruments
323	MANUFACTURE OF SPORTS GOODS
3230	Manufacture of Sports Goods
32300	Manufacture of sporting and athletic goods (including gym, diving and underwater equipment)
324	MANUFACTURE OF GAMES AND TOYS
3240	Manufacture of Games and Toys
32400	Manufacture of games and toys
325	MANUFACTURE OF MEDICAL AND DENTAL INSTRUMENTS AND SUPPLIES
3250	Manufacture of Medical and Dental Instruments and Supplies
32501	Manufacture of medical research and clinical diagnostic instruments and supplies (e.g. reagents)
32502	Manufacture of medical disposables and surgical supplies (e.g. test kits, syringes, tubes, fluid administration etc.)
32503	Manufacture of implantables and artificial limbs (e.g. heart valves, stents, orthopaedic implants)
32504	Manufacture of ophthalmic goods (e.g. spectacles, contact lenses and parts)
32509	Manufacture of medical and dental tools, instruments and supplies n.e.c.
329	OTHER MANUFACTURING N.E.C.

3290	Other Manufacturing n.e.c.
32901	Manufacture of matches
32902	Manufacture of umbrellas
32903	Manufacture of pens, pencils, stencils and other office materials
32904	Manufacture of wigs and related articles
32905	Manufacture of identification plates, badges, emblems and tags
32906	Manufacture of signs and advertising displays (including neon-lighting)
32909	Other manufacturing industries n.e.c.
35	ELECTRICITY, GAS AND AIR-CONDITIONING SUPPLY
351	ELECTRIC POWER GENERATION, TRANSMISSION AND DISTRIBUTION
3510	Electric Power Generation, Transmission and Distribution
35101	Generation of electricity by fossil fuels
35102	Generation of electricity by other sources (e.g. solar power, biofuels etc)
35103	Transmission, distribution and sale of electricity
35104	Other related services (e.g. electricity brokers, meter reading)
352	MANUFACTURE OF GAS; DISTRIBUTION OF GASEOUS FUELS THROUGH MAINS
3520	Manufacture of Gas; Distribution of Gaseous Fuels Through Mains
35201	Manufacture of gas; distribution of gaseous fuels through mains
35202	Processing of natural gas
353	AIR-CONDITIONING SUPPLY
3530	Air-Conditioning Supply
35300	Air-conditioning supply
36	WATER COLLECTION, TREATMENT AND SUPPLY
360	WATER COLLECTION, TREATMENT AND SUPPLY
3600	Water Collection, Treatment and Supply
36000	Collection, purification and distribution of water (including desalination of water)
37	SEWERAGE
370	SEWERAGE
3700	Sewerage
37000	Operation of sewer systems (including sewer treatment facilities)
38	WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY
381	WASTE COLLECTION
3810	Collection of Waste
38100	Collection of waste
382	WASTE TREATMENT AND DISPOSAL
3820	Treatment and Disposal of Waste (including Remediation Activities)
38200	Treatment and disposal of waste (including remediation activities)
383	MATERIALS RECOVERY
3830	Materials Recovery

38301	Recycling of metal waste and scrap
38309	Recycling of non-metal waste n.e.c. (e.g. marine clay and oil sludge)
41	CONSTRUCTION OF BUILDINGS
410	CONSTRUCTION OF BUILDINGS
4100	Construction of Buildings
41001	General contractors (building construction including major upgrading works)
41002	Structural repair contractors
41009	Building construction n.e.c.
42	CIVIL ENGINEERING
421	CONSTRUCTION OF ROADS AND RAILWAYS
4210	Construction of Roads and Railways
42101	General contractors (non-building construction)
42102	Road construction
42103	Bridge, tunnel, viaduct and elevated highway construction
422	CONSTRUCTION OF UTILITY PROJECTS
4220	Construction of Utility Projects
42201	Water and gas pipe-line and sewer construction
42202	Communications and power line construction
429	CONSTRUCTION OF OTHER CIVIL ENGINEERING PROJECTS
4290	Construction of Other Civil Engineering Projects
42901	Land reclamation works
42902	Dam and drainage construction
42903	Marine construction (e.g. harbours, piers, docks, wharves)
42909	Construction of other civil engineering projects n.e.c. (e.g. playground systems)
43	SPECIALISED CONSTRUCTION ACTIVITIES
431	DEMOLITION AND SITE PREPARATION
4311	Demolition
43110	Wrecking and demolition works
4312	Site Preparation
43121	Soil investigation, treatment and stabilisation (including grouting and guniting)
43122	Excavation and earthmoving works
43129	Site preparation n.e.c.
432	ELECTRICITY, PLUMBING AND CONSTRUCTION INSTALLATION ACTIVITIES
4321	Electrical Installation
43210	Electrical works
4322	Plumbing, Heat and Air-Conditioning Installation
43220	Plumbing, heating (non-electric) and air-conditioning
4329	Other Construction Installation
43291	Installation and erection of building equipment (e.g. lifts, escalators, travellators)

43292	Installation of fire protection and security alarm systems
43293	Installation of building automated systems for remote monitoring
43294	Installation of awning and window shades
43295	Installation of thermal and sound insulation (including solar control films)
43296	Signcraft installation
43299	Other construction installation n.e.c.
433	BUILDING COMPLETION AND FINISHING
4330	Building Completion and Finishing
43301	Renovation contractors
43302	Tile setting and plastering
43303	Joinery and other woodworks (e.g. laminated or parquet flooring)
43304	Painting and decorating
43305	Glass and glazing works (including mirror and shower screen installation)
43306	Curtain walling/cladding works
43307	Installation of doors, gates, grilles and windows
43309	Building completion and finishing n.e.c.
439	OTHER SPECIALISED CONSTRUCTION ACTIVITIES
4390	Other Specialised Construction Activities
43901	Foundation works (including micropiling, conventional piling and underpinning)
43902	Brick laying, stone setting and cement works
43903	Roofing works (including timber carcassing)
43904	Production of structural pre-cast components
43905	Scaffolding works
43906	Sandblasting/Shotblasting works (except ships)
43909	Other structural works and specialised construction and related activities n.e.c.
45	WHOLESALE AND RETAIL TRADE OF MOTOR VEHICLES AND MOTORCYCLES
451	SALE OF MOTOR VEHICLES
4510	Sale of Motor Vehicles
45101	Wholesale of motor vehicles except motorcycles and scooters
45102	Wholesale of motorcycles and scooters
45103	Retail sale of motor vehicles except motorcycles and scooters
45104	Retail sale of motorcycles and scooters
453	SALE OF MOTOR VEHICLE PARTS AND ACCESSORIES
4530	Sale of Motor Vehicle Parts and Accessories
45301	Wholesale of parts and accessories for vehicles
45302	Retail sale of tyres and batteries
45303	Retail sale of spare parts and accessories for motor vehicles
46	WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
461	WHOLESALE ON A FEE OR CONTRACT BASIS

4610	Wholesale on a Fee or Contract Basis
46100	Wholesale on a fee or contract basis (e.g. commission agents)
462 WHOLESALE OF AGRICULTURAL RAW MATERIALS AND LIVE ANIMALS	
4621	Wholesale of Agricultural Raw Materials and Live Animals except Tropical Produce
46211	Wholesale of cut flowers and plants
46212	Wholesale of aquarium fishes (including food and accessories)
46213	Wholesale of pet birds and animals (including food and accessories)
46219	Wholesale of agricultural raw materials and live animals except tropical produce n.e.c.
4622	Wholesale of Tropical Produce
46221	Wholesale of rubber (including rubber brokers)
46222	Wholesale of pepper and other spices
46223	Wholesale of coffee, cocoa and tea
46224	Wholesale of coconut
46225	Wholesale of palm oil
46229	Wholesale of tropical produce n.e.c.
463	WHOLESALE OF FOOD, BEVERAGES AND TOBACCO
4630	Wholesale of Food, Beverages and Tobacco
46301	Wholesale of fruits and vegetables
46302	Wholesale of livestock, meat, poultry, eggs and seafood
46303	Wholesale of cereals, sugar, oils, sauces and dairy products
46304	Wholesale of confectionery and bakery products
46305	Wholesale of ice-cream
46306	Wholesale of health supplements
46307	Wholesale of liquor and soft drinks
46308	Wholesale of tobacco products
46309	Wholesale of food, beverages and tobacco n.e.c.
464	WHOLESALE OF HOUSEHOLD GOODS
4641	Wholesale of Textiles, Clothing, Footwear and Leather Goods
46411	Wholesale of textiles
46412	Wholesale of wearing apparel for adults
46413	Wholesale of children and infants' wear (including products and accessories for infants)
46414	Wholesale of footwear
46415	Wholesale of bags, luggage and travel accessories
46416	Wholesale of sewing and clothing accessories (e.g. button, thread, lace, zip)
4642	Wholesale of Personal Effects
46421	Wholesale of jewellery
46422	Wholesale of costume jewellery
46423	Wholesale of watches and clocks
46424	Wholesale of cosmetics and toiletries
46429	Wholesale of personal effects n.e.c.

4643	Wholesale of Furniture, Home Furnishings and Other Household Equipment
46431	Wholesale of furniture (including mattresses, cushions)
46432	Wholesale of furnishings (including curtains, carpets, wallpaper)
46433	Wholesale of lighting and lighting accessories
46434	Wholesale of crockery, cutlery and kitchen utensils
46435	Wholesale of household electrical appliances and equipment (including household air-conditioners)
46436	Wholesale of audio and video equipment except electrical and electronic components (e.g. radio and television sets, sound reproducing and recording equipment)
46437	Wholesale of musical instruments and scores
46439	Wholesale of furniture, home furnishings and other household equipment n.e.c.
4644	Wholesale of Sporting and Other Recreational Goods
46441	Wholesale of sporting goods and equipment (including bicycles and healthcare equipment)
46442	Wholesale of music and video recordings (e.g. record albums, compact discs, VCDs, DVDs)
46443	Wholesale of toys and games
46444	Wholesale of computer games (including electronic games and video game consoles)
46449	Wholesale of sporting and other recreational goods n.e.c.
4645	Wholesale of Handicrafts and Fancy Goods
46451	Wholesale of antiques and works of art
46452	Wholesale of handicrafts and gifts
46453	Wholesale of artificial flowers and plants
46459	Wholesale of handicrafts and fancy goods n.e.c.
4646	Wholesale of Medicinal and Pharmaceutical Products
46461	Wholesale of medicinal and pharmaceutical products (Western)
46462	Wholesale of medicine and herbs (other than Western)
4647	Wholesale of Paper, Paper and Cellophane Products and Stationery
46471	Wholesale of paper and paper products
46472	Wholesale of packaging materials
46473	Wholesale of stationery
46474	Wholesale of books and magazines
46479	Wholesale of paper, paper and cellophane products and stationery n.e.c.
4649	Wholesale of Other Household Goods
46491	Wholesale of optical equipment and supplies (excluding binoculars)
46492	Wholesale of photographic equipment and supplies (including binoculars)
46499	Wholesale of other household goods n.e.c.
465	WHOLESALE OF MACHINERY, EQUIPMENT AND SUPPLIES
4651	Wholesale of Computers, Computer Peripheral Equipment and Software
46511	Wholesale of computer hardware and peripheral equipment
46512	Wholesale of computer software (except games)
46513	Wholesale of computer accessories (e.g. memory cards, computer cables)

4652	Wholesale of Electronic and Telecommunications Equipment and Parts
46521	Wholesale of telecommunications equipment
46522	Wholesale of electronic components
46523	Wholesale of pagers, handphones and other telecommunications apparatus (e.g. palmtops, smart watches, wearable computer and electronic books)
4653	Wholesale of Agricultural Machinery, Equipment and Supplies
46530	Wholesale of agricultural machinery, equipment and supplies
4654	Wholesale of Industrial, Construction and Related Machinery and Equipment
46541	Wholesale of industrial machinery and equipment
46542	Wholesale of construction equipment (e.g. concrete mixer)
46543	Wholesale of lifts, escalators and industrial and office air-conditioning equipment
46544	Wholesale of electrical and wiring accessories
46549	Wholesale of industrial, construction and related machinery and equipment n.e.c.
4655	Wholesale of Transport Equipment except Motor Vehicles and Motorcycles
46551	Wholesale of marine equipment and accessories (including marine navigational equipment and radar)
46552	Wholesale of aircraft equipment and supplies (including aeronautical equipment)
46559	Wholesale of transport equipment except motor vehicles and motorcycles n.e.c.
4659	Wholesale of Other Machinery and Equipment
46591	Wholesale of office machines and equipment (including accessories)
46592	Wholesale of medical, professional, scientific and precision equipment
46593	Wholesale of commercial food service equipment (e.g. hotel kitchen equipment)
46594	Wholesale of service establishment equipment and supplies (e.g. beauty salon equipment)
46595	Wholesale of security and fire-fighting equipment
46599	Wholesale of other machinery and equipment n.e.c.
466	OTHER SPECIALISED WHOLESALE
4661	Wholesale of Solid, Liquid and Gaseous Fuels and Related Products
46611	Wholesale of crude petroleum
46612	Wholesale of mineral fuels and lubricants
46619	Wholesale of solid, liquid and gaseous fuels and related products n.e.c. (e.g. bitumen)
4662	Wholesale of Metals and Metal Ores
46620	Wholesale of metals and metal ores except general hardware (e.g. steel pipes)
4663	Wholesale of Construction Materials, Hardware, Plumbing and Heating Equipment and Supplies
46631	Wholesale of logs, sawn timber, plywood and related products
46632	Wholesale of general hardware (e.g. locks, hinges)
46633	Wholesale of structural clay and concrete products (e.g. mosaic tiles, bricks)
46634	Wholesale of paints (including varnishes and supplies)
46635	Wholesale of glass
46639	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies n.e.c. (e.g. cement, sand)

4664	Wholesale of Chemicals and Chemical Products
46641	Wholesale of basic industrial chemicals (except fertilisers)
46642	Wholesale of chemical fertilisers
46643	Wholesale of petrochemical products
46649	Wholesale of chemicals and chemical products n.e.c.
4665	Wholesale of Other Intermediate Products, Waste and Scrap
46651	Wholesale of scrap, junk and waste dealers
46659	Wholesale of other intermediate products, waste and scrap n.e.c.
4666	Ship Chandlers and Ship Bunkering
46661	Ship chandlers
46662	Ship bunkering
4669	Wholesale of Specific Commodities n.e.c.
46691	Wholesale of animal feed
46692	Wholesale of leather and PVC materials
46693	Wholesale of joss paper, joss sticks and other ceremonial products
46694	Wholesale of rattan
46695	Wholesale of industrial ice (dry ice)
46699	Wholesale of other specific commodities n.e.c.
469	GENERAL WHOLESALE TRADE
4690	General Wholesale Trade
46900	General wholesale trade (including general importers and exporters)
47	RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
471	RETAIL SALE IN NON-SPECIALISED STORES
4711	Retail Sale in Non-Specialised Stores with Food, Beverages or Tobacco Predominating
47111	Supermarkets
47112	Mini-marts, convenience stores and provision shops
4719	Retail Sale in Other Non-Specialised Stores
47191	Department stores
47192	Department stores cum supermarkets (including hypermarkets)
47199	Retail sale in other non-specialised stores n.e.c.
472	RETAIL SALE OF FOOD, BEVERAGES AND TOBACCO IN SPECIALISED STORES
4721	Retail Sale of Food in Specialised Stores
47211	Retail sale of fruits and vegetables
47212	Retail sale of meat, poultry, eggs and seafood
47213	Retail sale of confectionery and bakery products (not manufactured on site)
47214	Retail sale of health supplements
47219	Retail sale of food n.e.c.
4722	Retail Sale of Beverages in Specialised Stores
47220	Retail sale of beverages

4723	Retail Sale of Tobacco Products in Specialised Stores
47230	Retail sale of tobacco products
473	RETAIL SALE OF AUTOMOTIVE FUEL IN SPECIALISED STORES
4730	Retail Sale of Automotive Fuel in Specialised Stores
47300	Retail sale of automotive fuel (e.g. petrol kiosks, CNG refilling stations)
474	RETAIL SALE OF INFORMATION AND COMMUNICATIONS EQUIPMENT IN SPECIALISED STORES
4741	Retail Sale of Computers, Peripheral Units, Software and Telecommunications Equipment in Specialised Stores
47411	Retail sale of pagers, handphones and other telecommunications apparatus
47412	Retail sale of computer hardware and accessories and computer software (except games)
47413	Retail sale of computer games (including electronic games and video game consoles)
47414	Retail sale of computer and office equipment consumables (e.g. printer cartridges)
4742	Retail Sale of Audio and Video Equipment in Specialised Stores
47420	Retail sale of audio and video equipment (e.g. radio and television sets, sound reproducing and recording equipment)
475	RETAIL SALE OF OTHER HOUSEHOLD EQUIPMENT IN SPECIALISED STORES
4751	Retail Sale of Textiles in Specialised Stores
47510	Retail sale of textiles
4752	Retail Sale of Hardware, Paint and Glass in Specialised Stores
47521	Retail sale of paints
47522	Retail sale of hardware (e.g. chains, changkols, axes)
47529	Retail sale of hardware, paint and glass n.e.c. (e.g. wood, glass, sanitary ware, Do-It-Yourself materials)
4753	Retail Sale of Electrical Household Appliances, Furniture, Lighting Equipment and Other Household Articles in Specialised Stores
47531	Retail sale of furniture (including mattresses, cushions)
47532	Retail sale of furnishings (e.g. curtains, carpets, pillow cases)
47533	Retail sale of lighting and lighting accessories
47534	Retail sale of crockery, cutlery and kitchen utensils
47535	Retail sale of household electrical appliances and equipment (e.g. vacuum cleaners, washing machines, refrigerators)
47536	Retail sale of musical instruments and scores
47537	Retail sale of security and fire-fighting equipment
47539	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles n.e.c.
476	RETAIL SALE OF CULTURAL AND RECREATION GOODS IN SPECIALISED STORES
4761	Retail Sale of Books, Newspapers and Stationery in Specialised Stores
47610	Retail sale of books, newspapers and stationery (including newsvendors)
4762	Retail Sale of Music and Video Recordings in Specialised Stores
47620	Retail sale of music and video recordings (e.g. record albums, compact discs, VCDs, DVDs)
4763	Retail Sale of Sporting Equipment in Specialised Stores

47630	Retail sale of sporting equipment (including bicycles, boats and healthcare equipment)
4764	Retail Sale of Games and Toys in Specialised Stores
47640	Retail sale of games and toys
477	RETAIL SALE OF OTHER GOODS IN SPECIALISED STORES
4771	Retail Sale of Clothing, Footwear and Leather Articles in Specialised Stores
47711	Retail sale of wearing apparel for adults
47712	Retail sale of children and infants' wear (including products and accessories for infants)
47713	Retail sale of footwear
47714	Retail sale of bags, luggage and travel accessories
47715	Retail sale of sewing and clothing accessories (e.g. button, thread, lace, zip)
47719	Retail sale of clothing, footwear and leather articles n.e.c.
4772	Retail Sale of Pharmaceutical and Medical Goods, Cosmetics and Toilet Articles in Specialised Stores
47721	Retail sale of cosmetics and toiletries
47722	Pharmacies and drug stores (Western)
47723	Chinese medicine shops
47729	Retail sale of pharmaceutical and medical goods n.e.c. (e.g. Jamu shops)
4773	Retail Sale of Personal Effects in Specialised Stores
47731	Retail sale of jewellery
47732	Retail sale of costume jewellery
47733	Retail sale of watches and clocks
47739	Retail sale of personal effects n.e.c.
4774	Retail Sale of Handicrafts and Fancy Goods, Flowers, Plants and Pet Animals in Specialised Stores
47741	Retail sale of antiques and works of art
47742	Retail sale of handicrafts, collectibles and gifts
47743	Retail sale of cut flowers (including wreaths)
47744	Retail sale of artificial flowers and plants
47745	Retail sale of aquarium fishes (including food and accessories)
47746	Retail sale of pet birds and animals (including food and accessories)
47749	Retail sale of handicrafts and fancy goods, flowers, plants and pet animals n.e.c.
4775	Retail Sale of Optical and Photographic Goods in Specialised Stores
47751	Retail sale of spectacles and other optical goods
47752	Retail sale of cameras and other photographic goods
47759	Retail sale of optical and photographic goods n.e.c.
4776	Retail Sale of Other New Goods in Specialised Stores
47761	Retail sale of joss paper and other ceremonial products
47762	Retail sale of Liquefied Petroleum Gas (LPG)
47769	Retail sale of specific commodities n.e.c. (e.g. jute bags)
4777	Retail Sale of Second-Hand Goods in Stores

47770	Retail sale of second-hand goods in stores
478	RETAIL SALE VIA STALLS AND MARKETS
4780	Retail Sale via Stalls and Markets of Uncooked Food and Other Commodities
47801	Hawkers and stall-holders dealing in uncooked foodstuffs
47802	Hawkers and stall-holders dealing in other commodities (other than uncooked food)
479	RETAIL TRADE NOT IN STORES, STALLS OR MARKETS
4791	Retail Sale via Mail Order Houses or via Internet
47910	Retail sale via mail order houses or via internet
4799	Other Retail Sale Not in Stores, Stalls or Markets
47990	Other retail sale not in stores, stalls or markets (e.g. sale via door-to-door canvassing and vending machines)
49	LAND TRANSPORT AND TRANSPORT VIA PIPELINES
491	TRANSPORT VIA RAILWAYS
4910	Passenger and Freight Rail Transport
49101	Railroad services
49102	Mass rapid transit systems (including light rail)
492	OTHER LAND TRANSPORT
4921	Passenger Land Transport
49211	Public bus services
49212	Chartered bus services
49213	School bus services
49214	Taxi services
49215	Trishaw services
49219	Passenger land transport n.e.c. (e.g. private cars for hire with operator)
4922	Aerial Cableways
49220	Aerial cableways (including cable car services)
4923	Freight Land Transport
49231	Freight transport by road
49232	Moving services (e.g. delivery services, baggage transfer services, furniture moving services)
49239	Freight land transport n.e.c. (e.g. rental and leasing of lorries and trucks with operator)
493	TRANSPORT VIA PIPELINES
4930	Transport via Pipelines
49300	Transport via Pipelines
50	WATER TRANSPORT
500	WATER TRANSPORT
5001	Passenger Water Transport
50011	International cruise services
50012	Other sight-seeing cruise services (e.g. harbour and river cruises)
50013	Passenger ferry services
50014	Chartering of ships and boats with crew (passenger)

50019	Passenger water transport n.e.c.
5002	Freight Water Transport
50021	Shipping lines
50022	Branches of foreign shipping lines
50023	Operators of barges, tugboats and bumboats (freight)
50024	Chartering of ships, barges and boats with crew (freight)
50029	Freight water transport n.e.c.
51	AIR TRANSPORT
510	AIR TRANSPORT
5100	Air Transport
51001	Airlines (passenger)
51002	Airlines (freight)
51003	Branches of foreign airlines (passenger)
51004	Branches of foreign airlines (freight)
51005	Aircraft chartering with operator
51009	Air transport services n.e.c.
52	WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION
521	WAREHOUSING AND STORAGE
5210	Warehousing and Storage
52101	General warehousing
52102	Cold storage
52103	Storage for class cargo (i.e. hazardous materials)
52109	Specialised storage n.e.c.
522	SUPPORT ACTIVITIES FOR TRANSPORTATION
5221	Supporting Services to Land Transport
52211	Carpark management and operation services
52212	Taxi booking services
52213	Towing services
52219	Supporting services to land transport n.e.c.
5222	Supporting Services to Water Transport
52221	Representative offices of foreign shipping lines
52222	Shipping agencies (freight)
52223	Port operators
52224	Stevedoring and lighterage services
52225	Salvaging of distressed vessels and cargos
52226	Ship management services
52227	Ship brokering services
52229	Supporting services to water transport n.e.c.
5223	Supporting Services to Air Transport
52231	Representative offices of foreign airlines

52232	Airline agencies (freight)
52233	Airport operation services
52234	Airport terminal services
52239	Supporting services to air transport n.e.c.
5224	Cargo Handling
52241	Cargo surveying services
52242	Container services (excluding rental of containers)
52243	Crane services (loading and unloading of cargo)
5225	Marine Surveying Services and Classification Societies
52251	Classification societies
52252	Marine surveying services other than classification societies
5229	Other Transportation Support Activities
52291	Value added logistics providers
52292	Freight forwarding, packing and crating services
52299	Other transportation support activities n.e.c.
53	POSTAL AND COURIER ACTIVITIES
531	POSTAL ACTIVITIES
5310	National Post Activities
53100	National post activities (e.g. postal services)
532	COURIER ACTIVITIES
5320	Courier Activities Other than National Post Activities
53200	Courier activities other than national post activities
55	ACCOMMODATION
551	SHORT TERM ACCOMMODATION ACTIVITIES
5510	Short Term Accommodation Activities
55101	Hotels with restaurant
55102	Hotels without restaurant
55103	Chalets
559	OTHER ACCOMMODATION (EXCEPT RESIDENTIAL)
5590	Other Accommodation (Except Residential)
55901	Lodging and boarding houses
55909	Other accommodation n.e.c.
56	FOOD AND BEVERAGE SERVICE ACTIVITIES
561	RESTAURANTS, CAFES AND BARS
5611	Restaurants
56111	Restaurants
56112	Fast food restaurants
56112	Cafes and Food Courts
56121	Cafes, coffee houses and snack bars
56122	Food courts, coffee shops, and eating houses (with mainly food and beverage income)

5613	Pubs (including Bars)
56130	Pubs (including bars)
5614	Hawkers and Stall-Holders Selling Cooked Food and Prepared Drinks
56140	Hawkers and stall-holders selling cooked food and prepared drinks (including stalls at food courts and mobile food hawkers)
5619	Other Restaurants, Cafes and Bars
56190	Other Restaurants, cafes and bars
562	EVENT CATERING AND OTHER FOOD SERVICE ACTIVITIES
5620	Food Caterers and Canteens
56201	Food caterers
56202	Canteens
58	PUBLISHING ACTIVITIES
581	PUBLISHING OF BOOKS, PERIODICALS AND OTHER PUBLISHING ACTIVITIES
5811	Book Publishing
58110	Publishing of books, brochures, musical books and other publications
5812	Publishing of Directories and Mailing Lists
58120	Publishing of directories and mailing lists
5813	Publishing of Newspapers, Journals and Periodicals
58131	Publishing of newspapers
58132	Publishing of journals, periodicals and magazines
5819	Other Publishing Activities
58190	Other publishing activities
582	SOFTWARE PUBLISHING
5820	Software Publishing
58201	Publishing of computer games
58209	Publishing of software n.e.c.
59	MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES
591	MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME ACTIVITIES
5911	Motion Picture, Video and Television Programme Production Activities
59111	Motion picture/video production
59112	Video filming and recording activities (including video-taping of events)
59113	Television programme production
59114	Animation production
59119	Motion picture, video and television programme production activities n.e.c.
5912	Motion Picture, Video and Television Programme Post-Production Activities
59120	Motion picture, video and television programme post-production activities
5913	Motion Picture, Video and Television Programme Distribution Activities
59131	Motion picture/video distribution
59132	Television programme distribution
59139	Motion picture, video and television programme distribution activities n.e.c.

5914	Motion Picture Projection Activities
59141	Cinema services
59149	Motion picture projection activities n.e.c.
5919	Other Motion Picture, Video and Television Related Activities
59190	Other motion picture, video and television related activities
592	SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES
5920	Sound Recording and Music Publishing Activities
59201	Sound recording production
59202	Music publishing and distribution activities
60	RADIO AND TELEVISION BROADCASTING ACTIVITIES
601	RADIO PROGRAMME PRODUCTION AND BROADCASTING
6010	Radio Programme Production and Broadcasting
60100	Radio programme production and broadcasting
602	TELEVISION PROGRAMMING AND BROADCASTING
6020	Television Programming and Broadcasting
60200	Television programming and broadcasting (including cable, satellite, terrestrial television, internet and mobile)
61	TELECOMMUNICATIONS
610	TELECOMMUNICATIONS
6101	Telecommunications Network Operation
61011	Fixed-line services (including local/international PSTN and leased circuits)
61012	Mobile cellular, radio paging and other wireless telecommunications activities
61013	Satellite telecommunications activities
6109	Other Telecommunications Activities
61091	Telecommunications resellers/third party telecommunications providers (including value-added network operators)
61092	Internet access providers, include ISPs
61093	Cyber 'cafes'
61099	Other telecommunications activities n.e.c. (e.g. provision of VoIP (Voice over Internet protocol services))
62	COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES
620	COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES
6201	Computer Programming Activities
62011	Development of e-commerce applications
62012	Development of computer games
62013	Development of software for interactive digital media (except games)
62019	Development of other software and programming activities n.e.c.
6202	Computer Consultancy and Computer Facilities Management Activities
62021	Hardware consultancy (including systems consultancy)
62022	Software consultancy
62023	Computer facilities management activities
62024	Computer systems integration activities

6209	Other Information Technology and Computer Service Activities
62090	Other information technology and computer service activities (e.g. disaster recovery services)
63	INFORMATION SERVICE ACTIVITIES
631	DATA PROCESSING, HOSTING AND RELATED ACTIVITIES; WEB PORTALS
6311	Data Processing, Hosting and Related Activities
63111	Web hosting services
63112	Computer time-sharing services
63113	Data entry services
63119	Data processing, hosting and related activities n.e.c. (e.g. data tabulation services, application service providers, data storage, data hosting)
6312	Web Portals
63120	Web portals (including social networking sites)
639	OTHER INFORMATION SERVICE ACTIVITIES
6390	Other Information Service Activities
63901	News agency activities
63909	Other information service activities n.e.c.
64	FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING
641	MONETARY INTERMEDIATION
6411	Central Bank
64110	Central bank
6412	Full Banks
64121	Domestic Banking Units (DBU) of full banks
64122	Asian Currency Units (ACU) of full banks
6413	Wholesale Banks
64131	Domestic Banking Units (DBU) of wholesale banks
64132	Asian Currency Units (ACU) of wholesale banks
6414	Offshore Banks
64141	Domestic Banking Units (DBU) of offshore banks
64142	Asian Currency Units (ACU) of offshore banks
6415	Merchant Banks
64151	Domestic Banking Units (DBU) of merchant banks
64152	Asian Currency Units (ACU) of merchant banks
6416	Finance Companies
64160	Finance companies (with deposit taking functions)
6419	Other Monetary Intermediation
64190	Other monetary intermediation
642	ACTIVITIES OF HOLDING COMPANIES
6420	Activities of Holding Companies
64201	Bank/Financial holding companies
64202	Other investment holding companies

	643	TRUSTS, FUNDS AND SIMILAR FINANCIAL ENTITIES
	6430	Trusts, Funds and Similar Financial Entities
	64301	Collective portfolio investment funds (excluding REITs with rental income)
	64302	Non-philanthropic trusts, funds and similar entities
	649	OTHER FINANCIAL SERVICES ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING ACTIVITIES
	6491	Financial Leasing
	64910	Financial leasing companies
	6492	Other Credit Granting
	64921	Thrift and loan societies and credit associations
	64922	Credit card services
	64923	Mutual benefits organisations
	64924	Money-lending
	64925	Pawnbrokerage
	64929	Other credit agencies n.e.c. (e.g. motor finance)
	6499	Financial Service Activities, except Insurance and Pension Funding Activities n.e.c.
	64991	Factoring companies
	64992	Representative offices of foreign banks
	64993	Money-changing services
	64994	Remittance services
	64995	Private equity firms (including venture capital companies)
	64996	Treasury centres
	64999	Other financial service activities, except insurance and pension funding activities n.e.c.
	65	INSURANCE, REINSURANCE, PROVIDENT FUNDING AND PENSION FUNDING
	651	INSURANCE UNDERWRITING
	6511	Life Insurance (Insurance Underwriting)
	65110	Life insurance
	6512	General Insurance (Insurance Underwriting)
	65121	Marine insurance
	65122	Financial guarantee insurance
	65123	Captive insurance
	65124	Import, export and credit insurance
	65129	General insurance n.e.c. (e.g. motor, fire insurance)
	652	REINSURANCE UNDERWRITING
	6520	Reinsurance
	65201	Life reinsurance
	65202	General reinsurance
	653	PROVIDENT AND PENSION FUNDING
	6530	Provident and Pension Funding
	65301	Provident funding
	65302	Pension funding

	66ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE ACTIVITIES
661	ACTIVITIES AUXILIARY TO FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING
6611	Administration of Financial Markets
66111	Stock exchange
66112	Exchange for futures, contracts and options
66119	Administration of financial markets n.e.c.
6612	Security and Commodity Contracts Brokerage
66121	Stock, share and bond brokers and dealers
66122	Foreign exchange brokers and dealers
66123	Gold bullion brokers and dealers
66124	Commodity and futures brokers and dealers
66125	Carbon credit brokers/traders
66129	Security dealings and commodity contracts brokerage activities n.e.c.
6619	Other Activities Auxiliary to Financial Service Activities
66191	Trustee, fiduciary and custody services firms (including nominee companies, trustees and REIT trustees)
66192	Corporate finance advisory services
66193	Clearing and settlement of financial instruments traded over an exchange
66194	Activities auxiliary to fund management activities (e.g. independent fund administration firms)
66199	Other activities auxiliary to financial service activities n.e.c. (e.g. mortgage advisory firms)
662	ACTIVITIES AUXILIARY TO INSURANCE AND PENSION FUNDING
6621	Risk and Damage Evaluation
66210	Risk and damage evaluation
6622	Activities of Insurance Agents and Brokers
66221	Insurance agents (including firms providing financial planning services)
66222	Insurance brokers
6629	Other Activities Auxiliary to Insurance and Pension Funding
66291	Representative offices of foreign insurers and professional reinsurers
66292	Captive managers
66299	Other activities auxiliary to insurance and pension funding n.e.c. (e.g. activities of actuaries)
663	FUND MANAGEMENT ACTIVITIES
6630	Fund Management Activities
66301	Asset/Portfolio management
66302	Hedge fund management
66303	Property fund management (including REIT managers)
66309	Fund management activities n.e.c.
68	REAL ESTATE ACTIVITIES
681	REAL ESTATE ACTIVITIES WITH OWN OR LEASED PROPERTY

	6810	Real Estate Activities with Own or Leased Property
	68101	Real estate developers
	68102	Operating of serviced apartments
	68103	Letting and operating of self-owned real estate except hotels, lodging and boarding houses
	68104	Letting and operating of food courts, coffee shops and eating houses (with mainly rental income)
	68105	Real Estate Investment Trusts (REITs) with rental income
	68109	Real estate activities with own or leased property n.e.c.
	682	REAL ESTATE ACTIVITIES ON A FEE OR CONTRACT BASIS
	6820	Real Estate Activities on a Fee or Contract Basis
	68201	Real estate agencies and valuation services
	68202	Town councils
	68203	Residential real estate management other than town councils
	68204	Commercial and industrial real estate management
	68209	Real estate activities on a fee or contract basis n.e.c.
	69	LEGAL AND ACCOUNTING ACTIVITIES
	691	LEGAL ACTIVITIES
	6910	Legal Activities
	69100	Legal activities
	692	ACCOUNTING, BOOK-KEEPING AND AUDITING ACTIVITIES; TAX CONSULTANCY
	6920	Accounting, Book-Keeping and Auditing Activities; Tax Consultancy
	69201	Accounting and auditing services (including taxation advisory services)
	69202	Book-keeping services
	70	ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES
	701	ACTIVITIES OF HEAD OFFICES AND BUSINESS REPRESENTATIVE OFFICES
	7010	Activities of Head Offices and Business Representative Offices
	70101	Activities of head and regional head offices
	70102	Business representative offices
	702	BUSINESS AND MANAGEMENT CONSULTANCY ACTIVITIES
	7020	Business and Management Consultancy Activities
	70201	Business and management consultancy services
	70202	Management consultancy services for healthcare organisations
	70203	Hotel management consultancy services
	70204	Human resource consultancy services
	70205	Public relations consultancy services
	70209	Business and management consultancy services n.e.c.
	71	ARCHITECTURAL AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS
	711	ARCHITECTURAL AND ENGINEERING ACTIVITIES AND RELATED TECHNICAL CONSULTANCY
	7111	Architectural and Land Surveying Activities
	71111	Architectural services

71112	Landscape design and landscape architecture
71113	Quantity and land surveying services
7112	Engineering Activities
71121	General building engineering services
71122	Process and industrial plant engineering services
71123	Engineering services in clean energy systems (e.g. solar photovoltaics)
71124	Environmental engineering services
71125	Infrastructure engineering services
71126	Petroleum, mining and prospecting services (including offshore exploration services)
71129	Engineering activities n.e.c.
712	TECHNICAL TESTING AND ANALYSIS SERVICES
7120	Technical Testing and Analysis Services
71200	Technical testing and analysis services (e.g. quality control)
72	SCIENTIFIC RESEARCH AND DEVELOPMENT
721	RESEARCH AND EXPERIMENTAL DEVELOPMENT ON NATURAL SCIENCES AND ENGINEERING
7210	Research and Experimental Development on Natural Sciences and Engineering
72101	Research and experimental development on biotechnology, life and medical science
72102	Research and experimental development on electronics
72103	Research and experimental development on chemicals
72104	Research and experimental development on engineering
72105	Research and experimental development on IT
72106	Research and experimental development on environment and clean technologies
72107	Research and experimental development on medical technologies
72109	Research and experimental development on natural sciences n.e.c.
722	RESEARCH AND EXPERIMENTAL DEVELOPMENT ON SOCIAL SCIENCES AND HUMANITIES
7220	Research and Experimental Development on Social Sciences and Humanities
72200	Research and experimental development on social sciences and humanities
73	ADVERTISING AND MARKET RESEARCH
731	ADVERTISING
7310	Advertising
73100	Advertising activities
732	MARKET RESEARCH AND PUBLIC OPINION POLLING
7320	Market Research and Public Opinion Polling
73201	Infocomm market research
73209	Market research and public opinion polling n.e.c.
74	OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
741	SPECIALISED DESIGN ACTIVITIES
7411	Industrial Design Activities

74111	Electronics-related industrial design services
74112	Transport-related industrial design services
74113	Furniture design services
74119	Industrial design activities n.e.c.
7419	Other Specialised Design Activities
74191	Interior design services
74192	Art and graphic design services
74193	Fashion designing services (including accessories)
74194	Exhibition stand designers
74199	Other specialised design activities n.e.c.
742	PHOTOGRAPHIC ACTIVITIES
7420	Photographic Activities
74201	Photo taking services (e.g. portrait or studio photography)
74202	Photo processing and finishing services
74209	Photographic activities n.e.c.
749	PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES n.e.c.
7490	Professional, Scientific and Technical Activities n.e.c.
74901	Translation services
74902	Arbitration services
74903	Patent brokerage activities
74904	Agrotechnology consultancy services
74905	Carbon consultancy services
74906	Agents for artistes, athletes, models and other performers
74909	Other professional, scientific and technical activities n.e.c.
75	VETERINARY ACTIVITIES
750	VETERINARY ACTIVITIES
7500	Veterinary Activities
75000	Veterinary activities
77	RENTAL AND LEASING ACTIVITIES
771	RENTING AND LEASING OF MOTOR VEHICLES
7710	Renting and Leasing of Motor Vehicles
77101	Renting and leasing of private cars without operator
77109	Renting and leasing of land transport equipment without operator n.e.c. (including lorries, trucks, caravans, scooters, containers, trailers)
772	RENTING AND LEASING OF PERSONAL AND HOUSEHOLD GOODS
7721	Renting and Leasing of Recreational and Sports Goods
77210	Renting and leasing of recreational and sports goods (e.g. pleasure boats, bicycles)
7722	Renting of VCDs and DVDs
77220	Renting of VCDs and DVDs
7729	Renting and Leasing of Other Personal and Household Goods

77291	Renting and leasing of furniture, utensils and other household equipment
77292	Renting of attire (e.g. costumes)
77299	Renting and leasing of other personal and household goods n.e.c. (e.g. books, music instruments, electronic equipment for household use)
773 RENTING AND LEASING OF OTHER MACHINERY, EQUIPMENT AND TANGIBLE GOODS	
7731	Renting of Water Transport Equipment
77310	Renting of water transport equipment without operator (e.g. commercial boats and ship without operator)
7732	Renting of Air Transport Equipment
77320	Renting of air transport equipment without operator (e.g. airplanes without operator)
7733	Renting of Construction and Civil Engineering Machinery and Equipment
77330	Renting of construction and civil engineering machinery and equipment
7734	Renting of Office Machinery and Equipment (including Computers)
77341	Renting of computers and peripheral equipment
77342	Renting of office machinery and equipment
7739	Renting of Machinery, Equipment and Tangible Goods n.e.c.
77391	Renting and leasing of professional radio and television sets and sound reproducing and recording equipment
77392	Renting of industrial machinery and equipment
77399	Renting of other machinery, equipment and tangible goods n.e.c. (e.g. agricultural machinery and equipment)
774	LEASING OF NON-FINANCIAL INTANGIBLE ASSETS
7740	Leasing of Non-Financial Intangible Assets
77400	Leasing of non-financial intangible assets (e.g. patents, trademarks, brand names etc)
78	EMPLOYMENT ACTIVITIES
781	EMPLOYMENT AND RECRUITMENT AGENCIES
7810	Employment and Recruitment Agencies
78101	IT manpower contracting services
78102	Labour contracting services (excluding IT manpower)
78103	Maid agencies
78104	Employment agencies (excluding maid agencies)
78105	Executive search services
78109	Labour recruitment and provision of personnel n.e.c.
783	MANAGEMENT OF HUMAN RESOURCE FUNCTIONS
7830	Management of Human Resource Functions
78300	Management of human resource functions
79 TRAVEL AGENCIES, TOUR OPERATORS AND RESERVATION SERVICE ACTIVITIES	
791	TRAVEL AGENCIES AND TOUR OPERATORS ACTIVITIES
7910	Travel Agencies and Tour Operators Activities
79101	Travel agencies and tour operators (mainly inbound)
79102	Travel agencies and tour operators (mainly outbound)
79103	Ticketing agencies (including airline, tour bus and cruise ship)
799	OTHER RESERVATION SERVICE ACTIVITIES

7990	Other Reservation Service Activities
79900	Other reservation service activities (e.g. timeshare, on-line hotel reservation services, reservation of tickets for performances etc)
80	SECURITY AND INVESTIGATION ACTIVITIES
800	SECURITY AND INVESTIGATION ACTIVITIES
8000	Security and Investigation Activities
80001	Detective and investigation agencies
80002	Security services
80009	Security and investigation activities n.e.c.
81	CLEANING AND LANDSCAPE MAINTENANCE ACTIVITIES
812	CLEANING ACTIVITIES
8121	General Cleaning of Buildings
81210	Building-cleaning services (including janitorial service)
8129	Other Cleaning Activities
81291	Pest control services not in connection with agriculture
81292	Maintenance of swimming pools, spas and fountains
81299	Other cleaning activities n.e.c. (e.g. industrial machinery cleaning)
813	LANDSCAPE CARE AND MAINTENANCE SERVICE ACTIVITIES
8130	Landscape Care and Maintenance Service Activities
81300	Landscape care and maintenance service activities (e.g. garden installation and maintenance, grass cutting, tree felling and pruning)
82	OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES
821	OFFICE ADMINISTRATIVE AND SUPPORT ACTIVITIES
8211	Combined Office Administrative Service Activities
82110	Office administrative services on a fee or contract basis (e.g. billing and record keeping)
8219	Photocopying, Document Preparation and Other Specialised Office Support Activities
82191	Direct mailing services
82192	Stenographic and secretarial services
82193	Duplicating and photo-copying services
82194	Answering services
82199	Other specialised office support activities n.e.c.
822	ACTIVITIES OF CALL CENTRES
8220	Activities of Call Centres
82200	Call Centres
823	CONVENTION, TRADE SHOW, CONCERT AND OTHER EVENT ORGANISERS
8230	Convention, Trade Show, Concert and Other Event Organisers
82301	Exhibition organisers
82302	Convention/Conference organisers
82303	Event/Concert organisers
82304	Exhibition stand contractors

829	BUSINESS SUPPORT SERVICE ACTIVITIES n.e.c.
8291	Activities of Collection Agencies and Credit Bureaus
82911	Debt collection services
82912	Credit rating agencies
8292	Packaging Activities
82920	Packaging activities
8299	Other Business Support Service Activities n.e.c.
82991	Auction-sale services
82999	Other business support service activities n.e.c. (e.g. administration of loyalty programmes)
84	PUBLIC ADMINISTRATION AND DEFENCE
841	ADMINISTRATION OF THE STATE AND THE ECONOMIC AND SOCIAL POLICY OF THE COMMUNITY
8411	General Government Administration
84110	Executive, legislative and other general government administration (e.g. Istana, parliament, tax authority)
8412	Government Administration of Economic and Social Programmes
84120	Government administration of economic and social programmes
842	PROVISION OF SERVICES TO THE COMMUNITY AS A WHOLE
8421	Foreign Affairs
84210	Foreign affairs
8422	Defence Activities
84221	Armed forces
84229	Defence activities n.e.c.
8423	Public Order and Safety Activities
84231	Judiciary and related services
84232	Police
84233	Prisons
84234	Other places of detention, correction and rehabilitation
84235	Civil defence
84239	Public order and safety activities n.e.c.
85	EDUCATION
851	PRE-PRIMARY AND PRIMARY EDUCATION
8510	Pre-Primary and Primary Education
85101	Nurseries and kindergartens
85102	Primary schools
85103	International and foreign system schools (pre-primary and primary)
85104	Schools for the handicapped and educationally sub-normal (pre-primary and primary)
852	SECONDARY EDUCATION
8521	General Secondary Education
85211	Secondary schools
85212	Junior colleges and centralised pre-university institutes

85213	International and foreign system schools (secondary)
85214	Schools for the handicapped and educationally sub-normal (secondary)
8522	Technical, Vocational and Commercial Education
85221	Technical and vocational education
85222	Commercial schools offering non-higher education programmes
85223	Specialised trade schools (e.g. schools for cosmetology, hairstyling and dressmaking)
853	HIGHER EDUCATION
8530	Higher Education
85301	Polytechnics
85302	Universities
85303	Teachers' training institute
85304	Commercial schools offering higher education programmes
854	OTHER EDUCATION
8541	Sports and Recreation Education
85410	Sports and recreation education (e.g. yoga, sports, martial arts, diving, aerobics)
8542	Cultural Education (Non-Academic)
85420	Music, dancing, art, speech and drama instruction
8549	Education n.e.c.
85491	Corporate training services and motivational course providers
85492	Language instruction
85493	Driving instruction
85494	Academic tutoring services
85499	Other education n.e.c.
855	EDUCATIONAL SUPPORT SERVICES
8550	Educational Support Services
85501	Student recruitment agencies
85502	Examination and accreditation agencies for education services
85509	Educational support services n.e.c. (e.g. tuition agencies)
86	HEALTH SERVICES
861	HOSPITAL ACTIVITIES
8610	Hospital Activities
86101	Acute hospitals
86102	Other hospitals (e.g. community hospital)
862	MEDICAL AND DENTAL PRACTICE ACTIVITIES
8620	Medical and Dental Practice Activities
86201	Clinics and other general medical services (Western)
86202	Clinics and other general medical services (Non-Western)
86203	Specialised medical services (including day surgical centres)
86204	Dental services
869	OTHER HEALTH SERVICES

8690	Other Health Services
86901	Medical laboratories
86902	X-ray laboratories and other diagnostic imaging centres
86903	Medical evacuation/travel medicine services
86904	Home healthcare services
86909	Other health services n.e.c. (e.g. rehabilitation activities like physiotherapy, chiropractic, speech therapy)
87	RESIDENTIAL CARE SERVICES
870	RESIDENTIAL CARE SERVICES
8701	Residential Nursing Care Facilities
87010	Nursing and personal care facilities (including hospices)
8702	Other Residential Care Services
87021	Residential care services for the elderly
87022	Residential care services for children (e.g. children's homes, orphanages)
87029	Other residential care services n.e.c. (e.g. residential care services for the disabled, intellectually disabled, substance abuse, crisis shelters)
88	SOCIAL SERVICES WITHOUT ACCOMMODATION
881	SOCIAL SERVICES WITHOUT ACCOMMODATION FOR THE ELDERLY AND DISABLED
8810	Social Services Without Accommodation for the Elderly and Disabled
88101	Social services for the elderly (e.g. befriender services, meal services, drop-in centres)
88102	Social services for persons with disabilities (e.g. day care centres for persons with disabilities, rehabilitation services)
889	OTHER SOCIAL SERVICES WITHOUT ACCOMMODATION
8891	Social Services Without Accommodation for Children, Youth and Families
88911	Child care services for pre-school children
88912	Child care services for school-going children (e.g. before and after-school care centres, student care centres)
88913	Social services for children and youths (e.g. youth outreach services, adoption services)
88919	Social services without accommodation for children, youth and families n.e.c.
8892	Community Activities
88921	Community centres/clubs, community development councils and related activities
88922	Residents' committees and residential associations (including citizens' consultative committees)
88929	Community activities n.e.c.
8899	Social Services Without Accommodation n.e.c.
88991	Job training and vocational rehabilitation services
88992	Charitable and other supporting activities aimed at humanitarian work
88999	Other social activities without accommodation n.e.c.
90	CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES
900	CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES
9000	Creative, Arts and Entertainment Activities
90001	Theatrical producers except motion picture
90002	Theatres and concert halls

90003	Operas, wayang and puppet shows
90004	Orchestras and dance bands
90009	Dramatic arts, music and other arts activities n.e.c. (e.g. stage, lighting and sound services)
91	LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES
910	LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES
9101	Libraries and Archives
91010	Libraries and archives
9102	Museums Activities and Operation of Historical Sites and Buildings
91021	Museums
91022	Art galleries (excluding retail)
91029	Preservation of historical sites, buildings, artefacts and paintings and other related activities n.e.c.
9103	Botanical and Zoological Gardens and Nature Reserves Activities
91030	Botanical and zoological gardens and nature reserves activities
9104	Other Cultural Activities
91040	Other cultural activities (e.g. cultural villages)
92	GAMBLING AND BETTING ACTIVITIES
920	GAMBLING AND BETTING ACTIVITIES
9200	Gambling and Betting Activities
92001	Horse-racing and other betting activities
92002	Casinos
93	SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES
931	SPORTS ACTIVITIES
9311	Operation of Sports Facilities
93111	Fitness centres and gyms
93119	Operation of sports facilities n.e.c. (e.g. bowling alleys, tennis centres, billiard halls, football stadium)
9312	Activities of Sports Clubs and Related Activities
93121	Sports clubs/associations
93122	Martial arts and pugilistic clubs
93129	Activities of sports clubs and related activities n.e.c.
932	OTHER AMUSEMENT AND RECREATION ACTIVITIES
9320	Other Amusement and Recreation Activities
93201	Amusement theme parks
93202	Game arcade, online game aggregator and LAN game operators
93203	Cabarets, night clubs, discotheques and karaoke lounges
93204	Recreation clubs (including country clubs)
93209	Other amusement and recreation activities n.e.c. (including recreation parks/beaches and recreational fishing)
94	ACTIVITIES OF MEMBERSHIP ORGANISATIONS
941	ACTIVITIES OF BUSINESS, EMPLOYERS AND PROFESSIONAL MEMBERSHIP ORGANISATIONS

9411	Activities of Business and Employers' Membership Organisations
94110	Activities of business and employers' membership organisations
9412	Activities of Professional Membership Organisations
94120	Activities of professional membership organisations (e.g. medical associations, law societies, accountancy bodies)
942	ACTIVITIES OF TRADE UNIONS
9420	Activities of Trade Unions
94200	Activities of trade unions
949	ACTIVITIES OF OTHER MEMBERSHIP ORGANISATIONS
9491	Activities of Religious Organisations
94911	Churches
94912	Mosques
94913	Buddhist/Taoist temples
94914	Hindu/Sikh temples
94919	Activities of religious organisations n.e.c.
9492	Activities of Political Organisations
94920	Activities of political organisations
9499	Activities of Other Membership Organisations n.e.c.
94991	Philanthropic trusts, foundations and related activities
94992	Clan associations (huay kuans)
94993	Associations for hobbies, recreational, cultural and extra-curricular activities (e.g. scouts/girl guides association, book clubs and photo, music, art and craft clubs)
94994	Student/Alumni bodies and related associations (e.g. parent-teacher associations, old boys' associations)
94995	Organisations for the protection of the environment and animals
94999	Activities of other membership organisations n.e.c.
95	REPAIR OF COMPUTERS, PERSONAL AND HOUSEHOLD GOODS AND VEHICLES
951	REPAIR OF COMPUTERS AND COMMUNICATIONS EQUIPMENT
9511	Repair of Computers and Peripheral Equipment
95110	Repair and maintenance of computer hardware, data processing equipment and computer peripherals
9512	Repair of Communications Equipment
95120	Repair of communications equipment (e.g. cellular phones, fax machines and communications transmission equipment)
952	REPAIR OF PERSONAL AND HOUSEHOLD GOODS
9521	Repair of Consumer Electronics
95210	Repair of audio and video equipment (e.g. television sets, radios, tape recorders and players)
9522	Repair of Household Appliances and Home and Garden Equipment
95220	Repair of domestic electrical/electronic appliances except audio and video equipment (e.g. refrigerators, washing machines and room air-conditioners)
9523	Repair of Footwear and Leather Goods
95230	Repair of footwear and leather goods
9524	Repair of Furniture and Home Furnishings

95240	Repair and restoration of cabinets, furniture, upholstery, window shades and other fixtures
9529	Repair of Other Personal and Household Goods
95291	Repair of bicycles and tricycles
95292	Repair of watches and clocks
95293	Repair of jewellery
95299	Repair of other personal and household goods n.e.c. (e.g. cameras, musical instruments)
	953 REPAIR AND MAINTENANCE (INCLUDING INSPECTION) OF VEHICLES
9530	Repair and Maintenance (including Inspection) of Vehicles
95301	Repair and maintenance of car batteries and tyres
95302	Car washing and related services
95303	Vehicle inspection and valuation services
95309	Repair and maintenance of motor vehicles n.e.c.
	96 OTHER PERSONAL SERVICE ACTIVITIES
960	960 OTHER PERSONAL SERVICE ACTIVITIES
9601	Washing and (Dry-) Cleaning of Textile and Fur Products
96011	Laundry and dry cleaning services except coin laundries
96012	Coin laundries
96019	Washing and (dry-) cleaning of textile and fur products n.e.c.
9602	Hairdressing and Other Beauty Treatment
96021	Men's hairdressing shops
96022	Ladies' hairdressing shops (including unisex salons)
96023	Beauty salons and spas (including slimming centres)
96024	Manicure and pedicure services
96029	Hairdressing and other beauty treatment n.e.c.
9603	Funeral and Related Activities
96030	Funeral and related activities (including embalming, cremating and cemetery services, upkeep of cemeteries)
9604	Wedding and Related Activities
96040	Wedding and related activities (including bridal studios and wedding planners)
9609	Other Personal Service Activities n.e.c.
96091	Friendship, match-making and dating services
96092	Social escort services
96093	Massage parlours and foot reflexology (including traditional therapy)
96094	Astrology, palmistry and other fortune telling services
96095	Training of pets and animals
96096	Care services for pets and animals
96099	Other personal service activities n.e.c.
	97 ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL
	970 ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL

9700	Activities of Households as Employers of Domestic Personnel
97001	General household services (e.g. washerwomen, domestic servants)
97009	Activities of households n.e.c. (e.g. chauffeurs, gardeners, babysitters, secretaries, housekeepers)
99	ACTIVITIES OF EXTRA-TERRITORIAL ORGANISATIONS AND BODIES
990	ACTIVITIES OF EXTRA-TERRITORIAL ORGANISATIONS AND BODIES
9901	Foreign Embassies and Trade Representative Offices
99010	Foreign embassies and trade representative offices
9902	Foreign Armed Forces
99020	Foreign armed forces
9909	Other Extra-territorial Organisations and Bodies
99090	Other extra-territorial organisations and bodies

1.2.13 Industry classification - Taiwan SEC

Code	Label
01	Agricultural and food industry
0101	Agriculture, forestry, fishing, animal husbandry
010101	Agricultural products and agricultural industry
010102	Livestock and livestock products
010103	Forestry and Logging
010104	Fishing, aquaculture
0102	Canned food and spices industry
010201	Canned Food Industry
010202	Condiments
0103	Frozen Food Industry
010301	Frozen Food Industry
0104	Dairy industry
010401	Dairy industry
0105	Beverages
010501	Beverages
0106	Edible oils and fats industry
010601	Edible oils and fats industry
0107	Prepared feed
010701	Prepared feed
0108	Wheat, rice flour and its products
010801	Milling Husking
010802	Noodle and rice noodle food industry
0109	Prepared food industry
010901	Prepared food industry
0199	Other food industry
019901	Dehydrated food industry
019902	Pickled food industry
019903	Candy and snacks
019904	Bakery cakes food industry
019905	Sugar industry

019906	Tea Producers
019907	Ready meals
019908	The health food industry
019909	Baby food industry
019910	Alcohol and tobacco products
019999	Other food industry
02	Textile
0201	Cotton textile industry
020101	Cotton Spinning
020102	Woven cotton cloth
0202	Wool textile industry
020201	Wool spinning industry
020202	Wool woven cloth
0203	Synthetic fiber textile industry
020301	Synthetic fiber spinning industry
020302	Were processed silk fiber
020303	Apparel
020304	Apparel
020305	Cord, rope, nets, carpets, blanket
0204	Dyeing and Finishing Industry
020401	Dyeing and Finishing Industry
0205	Apparel & Clothing Accessories
020501	Garment industry
020502	Textile hat industry
020503	Hosiery
020504	Textile Gloves
020505	Tie
020599	Other apparel products and accessories industry
0299	Other textile and apparel industry
029901	Towel manufacturers
029902	Embroidery Products
029903	Elastic Band Industry
029904	Is, pillowcases
029905	Sleeping bags
029906	Bedding
029999	Other textile and apparel industry
03	Leather, Fur and Products
0301	Leather and fur finishing industry
030101	Leather and fur finishing industry
0302	Footwear
030201	Footwear
0303	Leather, fur products
030301	Leather, fur products
04	Wood and bamboo rattan industry
0401	Wood and bamboo rattan industry
040101	Lumber
040102	Co-board industry

040103	Combination of timber industry
040104	Wooden container
040105	Bamboo, Rattan
040106	Wooden furniture and fixtures industry
040107	Bamboo, rattan furniture and fixtures industry
040199	Other wood products industry
05	Pulp, paper and paper products industry
0501	Pulp, paper and paper products industry
050101	Pulp industry
050102	Cultural paper manufacturing
050103	Industrial paper manufacturing
050104	Family and health with Paper
050105	Paper and Processing
050199	Other system Paper
06	Printing Industry
0601	Printing Industry
060101	Printing Industry
07	Chemical materials and products industry
0701	Basic chemical industry
070101	Basic chemical industry
0702	Petrochemical Products
070201	Petrochemical Products
0703	Chemicals
070301	Chemicals
0704	Fertilizer industry
070401	Fertilizer industry
0705	Synthetic fiber manufacturing industry
070501	Synthetic fiber manufacturing industry
0706	Synthetic resin and plastics industry
070601	Synthetic resin and plastics industry
0707	Synthetic Rubber
070701	Synthetic Rubber
0708	Essential oils and spices
070801	Essential oils and spices
0709	Paints, dyes and pigment industry
070901	Paints, dyes and pigment industry
0710	Ink industry
071001	Ink industry
0711	Pharmaceutical industry
071101	Pharmaceutical raw materials
071102	West Pharmaceutical
071103	Bio-pharmaceutical industry
071104	Chinese medicine
071105	IVD Industry
071106	Use of pesticides and pharmaceutical Huanjingweisheng
071107	Medical materials industry
0712	Cleaning products and cosmetics industry

071201	Cleaning products and cosmetics industry
0713	Glues and adhesives
071301	Glues and adhesives
0714	Tape
071401	Tape
0715	Oil
071501	Oil
0716	Electronic chemical materials industry
071601	Electronic chemical materials industry
0799	Other chemical materials and chemical products industry
079999	Other chemical materials and chemical products industry
08	Rubber, plastic products industry
0801	Rubber Products
080101	Tire industry
080102	Other Rubber Products
0802	Plastic products
080201	Plastic sheets, plates, pipes
080202	Plastic Film Bags
080203	Plastic Housewares
080204	Plastic leather products industry
080205	Industrial Plastic Products
080206	Reinforced plastic products industry
080207	Silicone nipple
080208	Styrofoam
080209	Blank Card
080299	Other plastic products industry
09	Non-metallic mineral products industry
0901	Ceramic Products
090101	Ceramic bathroom equipment industry
090102	Ceramic utensils
090103	Ceramic Art
090104	Ceramic building materials industry
090105	Scientific and industrial ceramic products
090199	Other ceramic products
0902	Glass and products
090201	Basic Metal Industry
090202	Glass container industry
090203	Glass fiber products
090299	Other Glass and products
0903	Cement and its products
090301	Cement Industry
090302	Ready Mixed Concrete Industry
090303	Cement Products
0904	Refractory
090401	Refractory
0905	Stone Products
090501	Stone Products

0906	Oil and coal products industry
090601	Oil and coal products industry
0999	Other non-metallic mineral products industry
099901	Other non-metallic mineral products industry
10	Basic metal industry and its products
1001	Iron and steel basic industries
100101	Steel smelting chain industry
100102	Steel Foundry
100103	Steel rolling and extruding
100104	Wire rope
100105	Travel disintegration of waste and scrap steel processing industry
100106	Steel Coil
100199	Other iron and steel basic industries
1002	Basic industry and its products of aluminum
100201	Basic industry and its products of aluminum
1003	Basic industry and its products of copper
100301	Basic industry and its products of copper
1004	Basic industry and its products of magnesium
100401	Basic industry and its products of magnesium
1005	Other metal industry
100501	Other metal industry
1006	Metal furniture and fixtures industry
100601	Metal furniture and fixtures industry
1007	Steel Products
100701	Metal forging industry
100702	PM
100703	Metal structure
100704	Metal building components industry
100799	Other steel products
1008	Hardware Products
100801	Metal Hand tools
100802	Hardware
100803	Valves
100804	Metal spring
100805	Wire Products
100806	Faucet
100807	Locks and keys
100808	Magnet
100899	Other metal products industry
1099	Fabricated metal products
109901	Metal storage tanks and transport containers
109902	Small containers of metal industry
109903	Metal surface treatment industry
109904	Metal Heat Treating
109905	Safe
109906	Gas stove heater
109907	Mechanical parts and components industry

109999	Fabricated metal products
11	Machinery & Equipment
1101	Boiler and prime mover industry
110101	Boiler
110102	Engine
110103	Turbo-machine industry
110104	Engine
110199	Other prime mover
1102	Agricultural and horticultural machinery
110201	Agricultural and horticultural machinery
1103	Metal Cutting Machine Industry
110301	Metal cutting machine tool industry
110302	Metal forming machine tools industry
110303	Metal Machine Hand tools
110304	Laser processing equipment industry
110305	Discharge processing equipment industry
110306	Sandblasting machine industry
110307	Grinder
110399	Other metal processing machinery industry
1104	Special production machines industry
110401	Food and beverage machinery
110402	Textile and clothing machinery
110403	Woodworking machinery
110404	Papermaking machinery industry
110405	Printing machinery industry
110406	Chemical machinery
110407	Plastic, rubber machinery industry
110408	Electronics and semiconductor production equipment industry
110409	Dry cleaning machine industry
110410	Industrial Furnace
110499	Other special production machinery industry
1105	Construction and mining machinery and equipment industry
110501	Construction Machinery & Equipment
110502	Mining Machinery & Equipment
1106	Service machinery industry
110601	Service machinery industry
1107	Pollution control equipment industry
110701	Pollution control equipment industry
1108	General Machinery & Equipment
110801	Air compressor and pump
110802	Hydraulic, pneumatic transmission components industry
110803	Bearings, gears and power transmission equipment industry
110804	Packaging machinery industry
110805	Transportation machinery and equipment industry
1199	Other machinery
119901	Drinking water equipment industry
119902	Metal mold industry

119903	Freezer, cabinet
119904	Exhaust fan
119905	Fire equipment industry
119906	Central air conditioning system operators
119907	Vending machine industry
119999	Other machinery
12	Information and electronic and communications equipment industry
1201	Computer industry
120101	Computer industry
1202	Computer terminal device industry
120201	Computer terminal device industry
1203	Computer peripheral equipment industry
120301	Computer peripheral equipment industry
1204	Computer components industry
120401	Computer components industry
1205	Other computer equipment industry
120501	Other computer equipment industry
1206	Wire communication machinery and equipment industry
120601	Wire communication machinery and equipment industry
1207	Wireless communications machinery equipment industry
120701	Wireless communications machinery equipment industry
1208	Network equipment industry
120801	Network equipment industry
1209	Data storage media manufacturing and reproduction
120901	Data storage media manufacturing and reproduction
1210	Semiconductor industry
121001	Integrated circuit manufacturing industry
121002	Discrete component manufacturing
121003	Semiconductor packaging and testing industry
1211	Passive electronic component industry
121101	Passive electronic component industry
1212	Printed circuit board industry
121201	Printed circuit board industry
1213	Tube
121301	Tube
1214	Optoelectronic Materials and Components Manufacturing
121401	LCD Panel and Components Manufacturing
121402	Solar cells
121499	Other Optoelectronic Materials and Components Manufacturing
1299	Other electronic parts & components
129999	Other electronic parts & components
13	Consumer Electronics Industry
1301	Fabricated metal products manufacturing
130101	TV, VCR industry
130102	Record player, cassette player
130103	CD-ROM machine industry
130104	Audio equipment industry

130199	Other audio-visual electronic products industry
1302	Household appliances
130201	Refrigeration and air conditioning equipment
130202	Laundry equipment industry
130203	Electric appliances
130204	Fan
130205	Air cleaner machine industry
130206	Electric vacuum cleaners Ye
130207	Range hood machine industry
130208	The shaving knife industry
130209	Electric massage
130299	Other household appliances
14	Electrical equipment and equipment industry
1401	Wire and cable industry
140101	Wire and cable industry
1402	Electrical machinery and equipment industry
140201	Generator
140202	Switchboard
140203	Power transmission equipment industry
140204	Motor
140205	Transformer industry
140199	Other power generation, transmission, and distribution machinery
1403	Lighting equipment industry
140301	Light Bulbs and Tubes Industry
140302	Lighting
1404	Battery industry
140401	Battery industry
1499	Other electrical equipment industry
149901	Switch
149902	Coil
149999	Other electrical equipment industry
15	Vehicles, parts and components
1501	Ship and its parts and components industry
150101	Ship and its parts and components industry
1502	Rail vehicles and their parts and components industry
150201	Rail vehicles and their parts and components industry
1503	Motor Vehicles & Parts
150301	Automotive
150302	Motor Vehicle Parts Manufacturing
1504	Motorcycle and Parts Industry
150401	Locomotive manufacturing
150402	Motorcycle Parts Manufacturing
1505	Bicycle & Parts
150501	Bicycle & Parts
1506	Aircraft and parts industry
150601	Aircraft and parts industry
1599	Other vehicles, parts and components

159999	Other vehicles, parts and components
16	Optical and precision instruments industry
1601	Precision Instrument Manufacturing
160101	Measuring instruments and control equipment industry
160102	Other precision instrument manufacturers
1602	Optical goods industry
160201	Camera, photographic equipment, parts and components
160202	Projector parts and components industry
160203	Telescope
160204	Glasses and lens piece
160299	Other optical equipment industry
1603	Medical Devices & Equipment
160301	Medical Devices & Equipment
1604	Watches and clocks
160401	Watches and clocks
17	Minerals and quarrying
1701	Minerals and quarrying
170101	Minerals and quarrying
49	Other industrial products industry
4901	Recreation Goods Industry
490101	Sport equipment
490102	Musical Instruments
490103	Stationery Industry
490104	Toys
490105	Electronic Toys
490106	Chess, card with
490199	Other Recreation Goods Industry
4999	Other industrial products industry
499901	Jewelry and precious fabricated metal products
499902	Zippers and buttons
499903	Lighter
499904	Umbrella
499905	Insulated containers factory
499906	Baby Bicycle
499907	Feather Products
499999	Other industrial products industry
50	Electricity and fuel supply
5001	Power Supply
500101	Power Supply
5002	Gas Supply
500201	Gas Supply
5003	Gasoline Stations
500301	Gasoline Stations
5099	Other fuel supply
509999	Other fuel supply
51	Construction
5101	Construction

510101	Construction
52	Engineering Technical Services
5201	Engineering Technical Services
520101	Engineering Technical Services
53	Building Maintenance and Decoration Industry
5301	Building Maintenance and Upholstery
530101	Building Maintenance and Upholstery
54	Wholesale and retail department store
5401	Department stores
540101	Department stores
5402	Supermarkets
540201	Supermarkets
5403	Stores, convenience stores
540301	Stores, convenience stores
5404	Retail and mass merchant industry
540401	Retail and mass merchant industry
5405	Car trading business
540501	Car trading business
540502	Auto parts and supplies trading business
5406	General wholesale and retail trade
540601	General wholesale and retail trade
5407	Direct Selling
540701	E-shopping industry
540702	Motorcycles
540703	Direct Selling
540704	Other non-store sales industry
55	Hospitality Industry
5501	Hotel industry
550101	Hotel industry
5502	Catering
550201	Restaurants
550202	Drink Shops
550299	Other Food and Beverage
56	Storage and transport
5601	Shipping industry
560101	Water Transport
560102	Air Transport
5602	Passenger transport
560201	Bus Transportation
560202	Mass rapid transit system operators
560203	Railway Transport
5603	Storage and freight forwarding industry
560301	Trucking Industry
560302	Storage and distribution logistics
560303	Storage
560304	Express Services
5604	Freight Transport

560401	Travel
560402	Customs broker
560403	Shipping Agencies
560404	Freight Forwarders
560405	Hong Kong Fu
560499	Other Support
57	Telecommunications Services
5701	Telecommunications
570101	Telecommunications
5702	Sale of telecommunication equipment approved
570201	Sale of telecommunication equipment approved
58	Investment Holding Companies
5802	General Investment
580201	General Investment
5803	Venture Capital Industry
580301	Venture Capital Industry
5804	Investment Advisory
580401	Investment Advisory
5899	Other Investment
589999	Other Investment
59	Real Estate
5901	Construction investment
590101	Construction investment
5902	Real Estate
590201	The Real Estate Industry
590202	Housing consignment
5903	Real Estate Services
590301	Real estate management and maintenance industry
590302	Scrivener Services
590303	Construction Manager
590304	Real estate appraisal industry
5999	Other Real Estate
599999	Other Real Estate
60	Leasing and hire purchase industry
6003	Leasing and installment
600301	Leasing and installment
61	Professional Technical Services
6101	Lawyers
610101	Lawyers
6102	Accounting Services
610201	Accountant
610202	Valet Account
6103	Notary Public Services
610301	Notary Public Services
6104	Architects
610401	Architects
6105	Interior design

610501	Interior design
6106	Valuation Services
610601	Valuation Services
6107	Commodity Inspection Services
610701	Commodity Inspection Services
6108	Consulting Services
610801	Management Consultancy Services
610802	Environmental Consultancy
610899	Other Consulting Services
6109	Market Research and Opinion
610901	Market Research and Opinion
6110	Photography
611001	Photography
6111	Translation Services
611101	Translation Services
6112	Environmental and Engineering Services
611201	Environmental and Engineering Services
6113	Biotechnology Services
611301	Biotechnology Services
6199	Other professional and technical services
619999	Other professional and technical services
62	Information Services
6201	Computer Software Services
620101	Computer Software Services
6202	Game software industry
620201	Game software industry
6203	Computer and peripheral equipment, software, wholesale trade
620301	Computer and peripheral equipment, software, wholesale trade
6204	Sale of electronic components approved
620401	Sale of electronic components approved
6205	Integrated circuit design industry
620501	Integrated circuit design industry
6206	Computer systems integration services
620601	Computer systems integration services
6207	Data Processing Services
620701	Data Processing Services
6208	Information Supply Network
620801	Information Supply Network
6299	Other Information Services
629999	Other Information Services
63	Advertising
6301	Advertising
630101	General Advertising
630102	Outdoor Advertising
630103	Other Advertising
64	Health care and social services
6401	Health Services

640101	Hospital
640102	Clinic
640103	Medical Services
640104	Veterinary services
640199	Other health care
6402	Social Welfare Services
640201	Child and Youth Welfare Services
640202	Elderly welfare services
640203	Handicapped Welfare Services
640204	Women Welfare Services
640299	Other social welfare services
65	Publishing and marketing industry
6501	Publishing
650101	Magazines (Periodicals) Publishing
650102	Book Publishing
650103	Sound Publishing
650104	Software Publishing
650199	Other Publishing
6502	Film industry
650201	Motion Picture Production
650202	Motion Picture
650203	Motion Picture
650204	Motion Picture Support Services
6503	Publishing and Marketing Industry
650301	Book Supply
650302	Books
66	Media industry
6601	Media industry
660101	Newspaper office
660102	Broadcasting
660103	Cable and wireless television industry
660104	Electronic Media Network
660105	News Supply
660106	Supply of radio and television programs
67	Import and export trade
6701	Import and export trade
670101	Import trade
670102	Export trade
670103	Import and export trade
79	Other services
7901	Recreational Services
790101	Amusement Park
790102	Audiovisual and Singing
790103	Special entertainment
790104	Electronic games market
790199	Other Recreational Services
7902	Security services

790201	Security services
7903	Support Services
790301	Manpower Supply
790302	Credit Services
790303	Building cleaning services
790304	Pest control
790305	Copying
790306	File type services
790307	Agent to handle immigration services
790308	Travel agent (left) Learning Services
790309	Accounts receivable
790399	Other Support Services
7904	Sanitation and pollution prevention services
790401	Resource recycling industry
790402	Remediation
790403	Waste treatment and disposal of the waste
7905	Repair and Maintenance Services
790501	Vehicle maintenance trade
790502	Auto Beauty
790503	Maintenance of electrical and electronic products industry
790504	Locomotive maintenance industry
790599	Other objects maintenance industry
7999	Other services
799901	Laundry
799902	Barber and Beauty
799903	Funeral Services
799904	Parking lot owners
799905	Photo developing industry
799906	Pawnbroking
799999	Other services
80	Finance
8001	Banking
800101	Banking
8002	Credit Union
800201	Credit Union
8003	Fishermen's credit
800301	Fishermen's credit
8004	Trust and Investment Industry
800401	Trust and Investment Industry
8005	Bills finance
800501	Bills finance
8006	Credit Card Industry
800601	Credit Card Industry
8007	Financial Holding Companies
800701	Financial Holding Companies
81	Insurance
8101	Life Insurance

810101	Life Insurance
8102	Insurance products
810201	Insurance products
8103	Life insurance agents
810301	Life insurance agents
8104	Insurance agents
810401	Insurance agents
8105	Insurance Brokers
810501	Insurance Brokers
8199	Other Insurance
819999	Other Insurance
82	Securities and futures industry
8201	Dealers
820101	Dealers
8202	Securities Finance
820201	Securities Finance
8203	Securities investment trust industry
820301	Securities investment trust industry
8204	Securities and Investment Advisory
820401	Securities and Investment Advisory
8205	Other Securities
820599	Other Securities
8206	Futures Commission Merchants
820601	Futures Commission Merchants
8207	Other futures
820799	Other futures
83	Auxiliary to Finance
8301	Other fund management industry
830101	Other fund management industry
8399	Other financial Auxiliary
839999	Other financial Auxiliary
96	Public sector
9601	Public Enterprises
960101	Public Enterprises
9602	Government agencies
960201	Government agencies
9603	Public opinion
960301	Public opinion
97	Business Groups
9701	Industry groups
970101	Industry groups
9702	Business groups
970201	Business groups
98	Educational institutions
9801	Preschool
980101	Preschool
9802	Primary School

980201	Primary School
9803	Middle School
980303	Middle School
9804	Universities
980401	Universities
9805	Vocational schools
980501	Vocational schools
9899	Other Education
989999	Other Education
99	Foreign institutions
9901	Foreign embassies and consulates
990101	Foreign embassies and consulates
9999	Other foreign institutions
999999	Other foreign institutions

1.2.14 Industry classification - UK SIC (2003)

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Code	Activity (last update 26/06/2003)
01	Agriculture, hunting and related service activities
011	Growing of crops; market gardening; horticulture
0111	Growing of cereals and other crops not elsewhere classified
01110	Growing of cereals and other crops not elsewhere classified
0112	Growing of vegetables, horticultural specialities and nursery products
01120	Growing of vegetables, horticultural specialities and nursery products
0113	Growing of fruit, nuts, beverage and spice crops
01131	Growing of wine grapes and table grapes and production of wine from self-produced grapes
01139	Growing of other fruit, nuts and spice crops; growing of other beverage crops
012	Farming of animals
0121	Farming of cattle, dairy farming
01210	Farming of cattle, dairy farming
0122	Farming of sheep, goats, horses, asses, mules and hinnies
01220	Farming of sheep, goats, horses, asses, mules and hinnies
0123	Farming of swine
01230	Farming of swine
0124	Farming of poultry
01240	Farming of poultry
0125	Other farming of animals
01250	Other farming of animals
013	Growing of crops combined with farming of animals (mixed farming)
0130	Growing of crops combined with farming of animals (mixed farming)
01300	Growing of crops combined with farming of animals (mixed farming)
014	Agricultural and animal husbandry service activities, except veterinary activities
0141	Agricultural service activities; landscape gardening
01410	Agricultural service activities; landscape gardening
0142	Animal husbandry service activities, except veterinary activities

01421	Farm animal boarding and care
01429	Animal husbandry service activities, except veterinary activities, not elsewhere classified
015	Hunting, trapping and game propagation including related service activities
0150	Hunting, trapping and game propagation including related service activities
01500	Hunting, trapping and game propagation including related service activities
02	Forestry, logging and related service activities
020	Forestry, logging and related service activities
0201	Forestry and logging
02010	Forestry and logging
0202	Forestry and logging related service activities
02020	Forestry and logging related service activities
05	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
050	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing
0501	Fishing
05010	Fishing
0502	Fish farming
05020	Fish farming
10	Mining of coal and lignite; extraction of peat
101	Mining and agglomeration of hard coal
1010	Mining and agglomeration of hard coal
10101	Deep coal mines
10102	Open cast coal working
10103	Manufacture of solid fuel
102	Mining and agglomeration of lignite
1020	Mining and agglomeration of lignite
10200	Mining and agglomeration of lignite
103	Extraction and agglomeration of peat
1030	Extraction and agglomeration of peat
10300	Extraction and agglomeration of peat
11	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction excluding surveying
111	Extraction of crude petroleum and natural gas
1110	Extraction of crude petroleum and natural gas
11100	Extraction of crude petroleum and natural gas
112	Service activities incidental to oil and gas extraction excluding surveying
1120	Service activities incidental to oil and gas extraction excluding surveying
11200	Service activities incidental to oil and gas extraction excluding surveying
12	Mining of uranium and thorium ores
120	Mining of uranium and thorium ores
1200	Mining of uranium and thorium ores
12000	Mining of uranium and thorium ores
13	Mining of metal ores
131	Mining of iron ores
1310	Mining of iron ores
13100	Mining of iron ores
132	Mining of non-ferrous metal ores, except uranium and thorium ores

1320	Mining of non-ferrous metal ores, except uranium and thorium ores
13200	Mining of non-ferrous metal ores, except uranium and thorium ores
14	Other mining and quarrying
141	Quarrying of stone
1411	Quarrying of ornamental and building stone
14110	Quarrying of ornamental and building stone
1412	Quarrying of limestone, gypsum and chalk
14120	Quarrying of limestone, gypsum and chalk
1413	Quarrying of slate
14130	Quarrying of slate
142	Quarrying of sand and clay
1421	Operation of gravel and sand pits
14210	Operation of gravel and sand pits
1422	Mining of clay and kaolin
14220	Mining of clay and kaolin
143	Mining of chemical and fertilizer minerals
1430	Mining of chemical and fertilizer minerals
14300	Mining of chemical and fertilizer minerals
144	Production of salt
1440	Production of salt
14400	Production of salt
145	Other mining and quarrying not elsewhere classified
1450	Other mining and quarrying not elsewhere classified
14500	Other mining and quarrying not elsewhere classified
15	Manufacture of food products and beverages
151	Production, processing and preserving of meat and meat products
1511	Production and preserving of meat
15111	Slaughtering of animals other than poultry and rabbits
15112	Animal by-products processing
15113	Fellmongery
1512	Production and preserving of poultry meat
15120	Production and preserving of poultry meat
1513	Production of meat and poultry meat products
15131	Bacon and ham production
15139	Other meat and poultry meat processing
152	Processing and preserving of fish and fish products
1520	Processing and preserving of fish and fish products
15201	Freezing of fish
15209	Other fish processing and preserving
153	Processing and preserving of fruit and vegetables
1531	Processing and preserving of potatoes
15310	Processing and preserving of potatoes
1532	Manufacture of fruit and vegetable juice
15320	Manufacture of fruit and vegetable juice
1533	Processing and preserving of fruit and vegetables not elsewhere classified
15330	Processing and preserving of fruit and vegetables not elsewhere classified
154	Manufacture of vegetable and animal oils and fats

1541	Manufacture of crude oils and fats
15410	Manufacture of crude oils and fats
1542	Manufacture of refined oils and fats
15420	Manufacture of refined oils and fats
1543	Manufacture of margarine and similar edible fats
15430	Manufacture of margarine and similar edible fats
155	Manufacture of dairy products
1551	Operation of dairies and cheese making
15511	Liquid milk and cream production
15512	Butter and cheese production
15519	Manufacture of other milk products
1552	Manufacture of ice cream
15520	Manufacture of ice cream
156	Manufacture of grain mill products, starches and starch products
1561	Manufacture of grain mill products
15611	Grain milling
15612	Manufacture of breakfast cereals and cereals-based foods
1562	Manufacture of starches and starch products
15620	Manufacture of starches and starch products
157	Manufacture of prepared animal food
1571	Manufacture of prepared food for farm animals
15710	Manufacture of prepared food for farm animals
1572	Manufacture of prepared pet food
15720	Manufacture of prepared pet food
158	Manufacture of other food products
1581	Manufacture of bread; manufacture of fresh pastry goods and cakes
15810	Manufacture of bread; manufacture of fresh pastry goods and cakes
1582	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
15820	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
1583	Manufacture of sugar
15830	Manufacture of sugar
1584	Manufacture of cocoa; chocolate and sugar confectionery
15841	Manufacture of cocoa and chocolate confectionery
15842	Manufacture of sugar confectionery
1585	Manufacture of macaroni, noodles, couscous and similar farinaceous products
15850	Manufacture of macaroni, noodles, couscous and similar farinaceous products
1586	Processing of tea and coffee
15861	Tea processing
15862	Production of coffee and coffee substitutes
1587	Manufacture of condiments and seasonings
15870	Manufacture of condiments and seasonings
1588	Manufacture of homogenised food preparations and dietetic food
15880	Manufacture of homogenised food preparations and dietetic food
1589	Manufacture of other food products not elsewhere classified
15891	Manufacture of soups
15899	Manufacture of other food products not elsewhere classified
159	Manufacture of beverages

1591	Manufacture of distilled potable alcoholic beverages
15910	Manufacture of distilled potable alcoholic beverages
1592	Production of ethyl alcohol from fermented materials
15920	Production of ethyl alcohol from fermented materials
1593	Manufacture of wines
15931	Manufacture of wine of fresh grapes and grape juice
15932	Manufacture of wine based on concentrated grape must
1594	Manufacture of cider and other fruit wines
15941	Manufacture of cider and perry
15949	Manufacture of other fermented fruit beverages
1595	Manufacture of other non-distilled fermented beverages
15950	Manufacture of other non-distilled fermented beverages
1596	Manufacture of beer
15960	Manufacture of beer
1597	Manufacture of malt
15970	Manufacture of malt
1598	Production of mineral waters and soft drinks
15980	Production of mineral waters and soft drinks
16	Manufacture of tobacco products
160	Manufacture of tobacco products
1600	Manufacture of tobacco products
16000	Manufacture of tobacco products
17	Manufacture of textiles
171	Preparation and spinning of textile fibres
1711	Preparation and spinning of cotton-type fibres
17110	Preparation and spinning of cotton-type fibres
1712	Preparation and spinning of woollen-type fibres
17120	Preparation and spinning of woollen-type fibres
1713	Preparation and spinning of worsted-type fibres
17130	Preparation and spinning of worsted-type fibres
1714	Preparation and spinning of flax-type fibres
17140	Preparation and spinning of flax-type fibres
1715	Throwing and preparation of silk including from noils throwing and texturing of synthetic or artificial filament yarns
17150	Throwing and preparation of silk including from noils throwing and texturing of synthetic or artificial filament yarns
1716	Manufacturing of sewing threads
17160	Manufacturing of sewing threads
1717	Preparation and spinning of other textile fibres
17170	Preparation and spinning of other textile fibres
172	Textile weaving
1721	Cotton-type weaving
17210	Cotton-type weaving
1722	Woollen-type weaving
17220	Woollen-type weaving
1723	Worsted-type weaving
17230	Worsted-type weaving
1724	Silk-type weaving

17240	Silk-type weaving
1725	Other textile weaving
17250	Other textile weaving
173	Finishing of textiles
1730	Finishing of textiles
17300	Finishing of textiles
174	Manufacture of made-up textile articles, except apparel
1740	Manufacture of made-up textile articles, except apparel
17401	Manufacture of soft furnishings
17402	Manufacture of canvas goods, sacks, etc
17403	Manufacture of household textiles
175	Manufacture of other textiles
1751	Manufacture of carpets and rugs
17511	Manufacture of woven carpets and rugs
17512	Manufacture of tufted carpets and rugs
17519	Manufacture of other carpets and rugs
1752	Manufacture of cordage, rope, twine and netting
1753	Manufacture of non-wovens and articles made from non-wovens, except apparel
1754	Manufacture of other textiles not elsewhere classified
17541	Manufacture of lace
17542	Manufacture of narrow fabrics
17549	Manufacture of other textiles not elsewhere classified
176	Manufacture of knitted and crocheted fabrics
1760	Manufacture of knitted and crocheted fabrics
17600	Manufacture of knitted and crocheted fabrics
177	Manufacture of knitted and crocheted articles
1771	Manufacture of knitted and crocheted hosiery
17710	Manufacture of knitted and crocheted hosiery
1772	Manufacture of knitted and crocheted pullovers, cardigans and similar articles
17720	Manufacture of knitted and crocheted pullovers, cardigans and similar articles
18	Manufacture of wearing apparel; dressing and dyeing of fur
181	Manufacture of leather clothes
1810	Manufacture of leather clothes
18100	Manufacture of leather clothes
182	Manufacture of other wearing apparel and accessories
1821	Manufacture of workwear
18210	Manufacture of workwear
1822	Manufacture of other outerwear
18221	Manufacture of other men's outerwear
18222	Manufacture of other women's outerwear
1823	Manufacture of underwear
18231	Manufacture of men's underwear
18232	Manufacture of women's underwear
1824	Manufacture of other wearing apparel and accessories not elsewhere classified
18241	Manufacture of hats
18243	Cut, make and trim for clothing manufacturers (CMT)
18249	Manufacture of other wearing apparel and accessories not elsewhere classified

183	Dressing and dyeing of fur; manufacture of articles of fur
1830	Dressing and dyeing of fur; manufacture of articles of fur
18300	Dressing and dyeing of fur; manufacture of articles of fur
19	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear
191	Tanning and dressing of leather
1910	Tanning and dressing of leather
19100	Tanning and dressing of leather
192	Manufacture of luggage, handbags and the like, saddlery and harness
1920	Manufacture of luggage, handbags and the like, saddlery and harness
19200	Manufacture of luggage, handbags and the like, saddlery and harness
193	Manufacture of footwear
1930	Manufacture of footwear
19300	Manufacture of footwear
20	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
201	Sawmilling and planning of wood, impregnation of wood
2010	Sawmilling and planning of wood, impregnation of wood
20100	Sawmilling and planning of wood, impregnation of wood
202	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards
2020	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards
20200	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards
203	Manufacture of builder's carpentry and joinery
2030	Manufacture of builder's carpentry and joinery
20300	Manufacture of builder's carpentry and joinery
204	Manufacture of wooden containers
2040	Manufacture of wooden containers
20400	Manufacture of wooden containers
205	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
2051	Manufacture of other products of wood
20510	Manufacture of other products of wood
2052	Manufacture of articles of cork, straw and plaiting materials
20520	Manufacture of articles of cork, straw and plaiting materials
21	Manufacture of pulp, paper and paper products; publishing and printing
211	Manufacture of pulp, and paperboard
2111	Manufacture of pulp
21110	Manufacture of pulp
2112	Manufacture of paper and paperboard
21120	Manufacture of paper and paperboard
212	Manufacture of articles of paper and paperboard
2121	Manufacture of corrugated paperboard and of containers of paper and paperboard
21211	Manufacture of corrugated paper and paperboard sacks and bags
21213	Manufacture of cartons, boxes, cases of corrugated paper and paperboard
21214	Manufacture of cartons, boxes, cases of non-corrugated paper and paperboard
21215	Manufacture of cartons and similar containers of paper and paperboard specifically designed for carrying liquids, whether or not waxed

21219	Manufacture of other paper and paperboard containers
2122	Manufacture of household and sanitary goods and of toilet requisites
21220	Manufacture of household and sanitary goods and of toilet requisites
21223	Manufacture of paper stationery
21230	Manufacture of paper stationery
2124	Manufacture of wallpaper
21240	Manufacture of wallpaper
2125	Manufacture of other articles of paper and paperboard not elsewhere classified
21251	Manufacture of printed labels
21252	Manufacture of unprinted labels
21253	Manufacture of other articles of paper and paperboard not elsewhere classified
22	Publishing, printing and reproduction of recorded media
221	Publishing
2211	Publishing of books
22110	Publishing of books
2212	Publishing of newspapers
22120	Publishing of newspapers
2213	Publishing of journals and periodicals
22130	Publishing of journals and periodicals
2214	Publishing of sound recordings
22140	Publishing of sound recordings
2215	Other publishing
22150	Other publishing
222	Printing and service activities related to printing
2221	Printing of newspapers
22210	Printing of newspapers
2222	Printing not elsewhere classified
22220	Printing not elsewhere classified
2223	Bookbinding
22230	Bookbinding
2224	Pre-press activities
22240	Pre-press activities
2225	Other activities related to printing
22250	Other activities related to printing
223	Reproduction of recorded media
2231	Reproduction of sound recording
22310	Reproduction of sound recording
2232	Reproduction of video recording
22320	Reproduction of video recording
2233	Reproduction of computer media
22330	Reproduction of computer media
23	Manufacture of coke, refined petroleum products and nuclear fuel
231	Manufacture of coke oven products
2310	Manufacture of coke oven products
23100	Manufacture of coke oven products
232	Manufacture of refined petroleum products
2320	Manufacture of refined petroleum products

23201	Mineral oil refining
23209	Other treatment of petroleum products (excluding petrochemicals manufacture)
233	Processing of nuclear fuel
2330	Processing of nuclear fuel
23300	Processing of nuclear fuel
24	Manufacture of chemicals and chemical products
241	Manufacture of basis chemicals
2411	Manufacture of industrial gases
24110	Manufacture of industrial gases
2412	Manufacture of dyes and pigments
24120	Manufacture of dyes and pigments
2413	Manufacture of other inorganic basic chemicals
24130	Manufacture of other inorganic basic chemicals
2414	Manufacture of other organic basic chemicals
24140	Manufacture of other organic basic chemicals
2415	Manufacture of fertilizers and nitrogen compounds
24150	Manufacture of fertilizers and nitrogen compounds
2416	Manufacture of plastic in primary forms
24160	Manufacture of plastic in primary forms
2417	Manufacture of synthetic rubber in primary forms
24170	Manufacture of synthetic rubber in primary forms
242	Manufacture of pesticides and other agro-chemical products
2420	Manufacture of pesticides and other agro-chemical products
24200	Manufacture of pesticides and other agro-chemical products
243	Manufacture of paints, varnishes and similar coatings, printing inks and mastics
2430	Manufacture of paints, varnishes and similar coatings, printing inks and mastics
24301	Manufacture of paints, varnishes and similar coatings
24302	Manufacture of printing inks
24303	Manufacture of mastics and sealants
244	Manufacture of pharmaceuticals, medicinal chemicals and botanical products
2441	Manufacture of basic pharmaceutical products
24410	Manufacture of basic pharmaceutical products
2442	Manufacture of pharmaceutical preparations
24421	Manufacture of medicaments
24422	Manufacture of non-medicaments
245	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
2451	Manufacture of soap and detergents, cleaning and polishing preparations
24511	Manufacture of soap and detergents
24512	Manufacture of cleaning and polishing preparations
2452	Manufacture of perfumes and toilet preparations
24520	Manufacture of perfumes and toilet preparations
246	Manufacture of other chemical products
2461	Manufacture of explosives
24610	Manufacture of explosives
2462	Manufacture of glues and gelatines
24620	Manufacture of glues and gelatines
2463	Manufacture of essential oils

24630	Manufacture of essential oils
2464	Manufacture of photographic chemical material
24640	Manufacture of photographic chemical material
2465	Manufacture of prepared unrecorded media
24650	Manufacture of prepared unrecorded media
2466	Manufacture of other chemical products not elsewhere classified
24660	Manufacture of other chemical products not elsewhere classified
247	Manufacture of man-made fibres
2470	Manufacture of man-made fibres
24700	Manufacture of man-made fibres
25	Manufacture of rubber and plastic products
251	Manufacture of rubber products
2511	Manufactures of rubber tyres and tubes
25110	Manufactures of rubber tyres and tubes
2512	Retreading and rebuilding of rubber tyres
25120	Retreading and rebuilding of rubber tyres
2513	Manufacture of other rubber products
25130	Manufacture of other rubber products
252	Manufacture of plastic products
2521	Manufacture of plastic plates, sheets, tubes and profiles
25210	Manufacture of plastic plates, sheets, tubes and profiles
2522	Manufacture of plastic packing goods
25220	Manufacture of plastic packing goods
2523	Manufacture of builders' ware of plastic
25231	Manufacture of plastic floor covering
25239	Manufacture of other builder's ware of plastic
2524	Manufacture of other plastic products
25240	Manufacture of other plastic products
26	Manufacture of other non-metallic mineral products
261	Manufacture of glass and glass products
2611	Manufacture of flat glass
26110	Manufacture of flat glass
2612	Shaping and processing of flat glass
26120	Shaping and processing of flat glass
2613	Manufacture of hollow glass
26130	Manufacture of hollow glass
2614	Manufacture of glass fibres
26140	Manufacture of glass fibres
2615	Manufacture and processing of other glass including technical glassware
26150	Manufacture and processing of other glass including technical glassware
262	Manufacture of non-refractory ceramic goods other than for construction purposes; manufacture of refractory ceramic products
2621	Manufacture of ceramic household and ornamental articles
26210	Manufacture of ceramic household and ornamental articles
2622	Manufacture of ceramic sanitary fixtures
26220	Manufacture of ceramic sanitary fixtures
2623	Manufacture of ceramic insulators and insulating fittings

26230	Manufacture of ceramic insulators and insulating fittings
2624	Manufacture of other technical ceramic products
26240	Manufacture of other technical ceramic products
2625	Manufacture of other ceramic products
26250	Manufacture of other ceramic products
2626	Manufacture of refractory ceramic products
26260	Manufacture of refractory ceramic products
263	Manufacture of ceramic tiles and flags
2630	Manufacture of ceramic tiles and flags
26300	Manufacture of ceramic tiles and flags
264	Manufacture of bricks, tiles and construction products, in baked clay
2640	Manufacture of bricks, tiles and construction products, in baked clay
26400	Manufacture of bricks, tiles and construction products, in baked clay
265	Manufacture of cement, lime and plaster
2651	Manufacture of cement
26510	Manufacture of cement
2652	Manufacture of lime
26520	Manufacture of lime
2653	Manufacture of plaster
26530	Manufacture of plaster
266	Manufacture of articles of concrete, plaster and cement
2661	Manufacture of concrete products for construction purposes
26610	Manufacture of concrete products for construction purposes
2662	Manufacture of plaster products for construction purposes
26620	Manufacture of plaster products for construction purposes
2663	Manufacture of ready-mixed concrete
26630	Manufacture of ready-mixed concrete
2664	Manufacture of mortars
26640	Manufacture of mortars
2665	Manufacture of fibre cement
26650	Manufacture of fibre cement
2666	Manufacture of other articles of concrete, plaster and cement
26660	Manufacture of other articles of concrete, plaster and cement
267	Cutting, shaping and finishing of stone
2670	Cutting, shaping and finishing of ornamental and building stone
26700	Cutting, shaping and finishing of ornamental and building stone
268	Manufacture of other non-metallic mineral products
2681	Production of abrasive products
26810	Production of abrasive products
2682	Manufacture of other non-metallic mineral products not elsewhere classified
26821	Manufacture of asbestos
26829	Manufacture of other non-metallic mineral products not elsewhere classified
27	Manufacture of basic metals
271	Manufacture of basic iron and steel and ferro-alloys (ECSC)
2710	Manufacture of basic iron and steel and ferro-alloys (ECSC)
27100	Manufacture of basic iron and steel and ferro-alloys (ECSC)
272	Manufacture of tubes

2721	Manufacture of cast iron tubes
27210	Manufacture of cast iron tubes
2722	Manufacture of steel tubes
27220	Manufacture of steel tubes
273	Other first processing of iron and steel and production of non-ECSC ferro-alloys
2731	Cold drawing
27310	Cold drawing
2732	Cold rolling of narrow strip
27320	Cold rolling of narrow strip
2733	Cold forming or folding
27330	Cold forming or folding
2734	Wire drawing
27340	Wire drawing
274	Manufacture of basic precious and non-ferrous metals
2741	Precious metals production
27410	Precious metals production
2742	Aluminium production
27420	Aluminium production
2743	Lead, zinc and tin production
27430	Lead, zinc and tin production
2744	Copper production
27440	Copper production
2745	Other non-ferrous metal production
27450	Other non-ferrous metal production
275	Casting of metals
2751	Casting of iron
27510	Casting of iron
2752	Casting of steel
27520	Casting of steel
2753	Casting of light metals
27530	Casting of light metals
2754	Casting of other non-ferrous metals
27540	Casting of other non-ferrous metals
28	Manufacture of fabricated metal products, except machinery and equipment
281	Manufacture of structural metal products
2811	Manufacture of metal structures and parts of structures
28110	Manufacture of metal structures and parts of structures
2812	Manufacture of builders' carpentry and joinery of metal
28120	Manufacture of builders' carpentry and joinery of metal
282	Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers
2821	Manufacture of tanks, reservoirs and containers of metal
28210	Manufacture of tanks, reservoirs and containers of metal
2822	Manufacture of central heating radiators and boilers
28220	Manufacture of central heating radiators and boilers
283	Manufacture of steam generators, except central heating hot water boilers
2830	Manufacture of steam generators, except central heating hot water boilers
28300	Manufacture of steam generators, except central heating hot water boilers

284	Forging, pressing, stamping and roll forming of metal; powder metallurgy
2840	Forging, pressing, stamping and roll forming of metal; powder metallurgy
28400	Forging, pressing, stamping and roll forming of metal; powder metallurgy
285	Treatment and coating of metals; general mechanical engineering
2851	Treatment and coating of metals
28510	Treatment and coating of metals
2852	General mechanical engineering
28520	General mechanical engineering
286	Manufacture of cutlery, tools and general hardware
2861	Manufacture of cutlery
28610	Manufacture of cutlery
2862	Manufacture of tools
28620	Manufacture of tools
2863	Manufacture of locks and hinges
28630	Manufacture of locks and hinges
287	Manufacture of other fabricated metal products
2871	Manufacture of steel drums and similar containers
28710	Manufacture of steel drums and similar containers
2872	Manufacture of light metal packaging
28720	Manufacture of light metal packaging
2873	Manufacture of wire products
28730	Manufacture of wire products
2874	Manufacture of fasteners, screw machine products, chains and springs
28740	Manufacture of fasteners, screw machine products, chains and springs
2875	Manufacture of other fabricated metal products not elsewhere classified
28750	Manufacture of other fabricated metal products not elsewhere classified
29	Manufacture of machinery and equipment not elsewhere classified
291	Manufacture of machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines
2911	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
29110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
2912	Manufacture of pumps and compressors
29121	Manufacture of pumps
29122	Manufacture of compressors
2913	Manufacture of taps and valves
29130	Manufacture of taps and valves
2914	Manufacture of bearings, gears, gearing and driving elements
29140	Manufacture of bearings, gears, gearing and driving elements
292	Manufacture of other general purpose machinery
2921	Manufacture of furnaces and furnace burners
29210	Manufacture of furnaces and furnace burners
2922	Manufacture of lifting and handling equipment
29220	Manufacture of lifting and handling equipment
2923	Manufacture of non-domestic cooling and ventilation equipment
29230	Manufacture of non-domestic cooling and ventilation equipment
2924	Manufacture of other general purpose machinery not elsewhere classified
29240	Manufacture of other general purpose machinery not elsewhere classified
293	Manufacture of agricultural and forestry machinery

2931	Manufacture of agricultural tractors
29310	Manufacture of agricultural tractors
2932	Manufacture of other agricultural and forestry machinery
29320	Manufacture of other agricultural and forestry machinery
294	Manufacture of machine tools
2941	Manufacture of portable hand held power tools
29410	Manufacture of portable hand held power tools
2942	Manufacture of metalworking machine tools
29420	Manufacture of metalworking machine tools
2943	Manufacture of other machine tools not elsewhere classified
29430	Manufacture of other machine tools not elsewhere classified
295	Manufacture of other special purpose machinery
2951	Manufacture of machinery for metallurgy
29510	Manufacture of machinery for metallurgy
2952	Manufacture of machinery for mining, quarrying and construction
29521	Manufacture of machinery for mining
29522	Manufacture of earth-moving equipment
29523	Manufacture of equipment for concrete crushing and screening and roadworks
2953	Manufacture of machinery for food, beverage and tobacco processing
29530	Manufacture of machinery for food, beverage and tobacco processing
2954	Manufacture of machinery for textile, apparel and leather production
29540	Manufacture of machinery for textile, apparel and leather production
2955	Manufacture of machinery for paper and paperboard production
29550	Manufacture of machinery for paper and paperboard production
2956	Manufacture of other special purpose machinery not elsewhere classified
29560	Manufacture of other special purpose machinery not elsewhere classified
296	Manufacture of weapons and ammunition
2960	Manufacture of weapons and ammunition
29600	Manufacture of weapons and ammunition
297	Manufacture of domestic appliances not elsewhere classified
2971	Manufacture of electric domestic appliances
29710	Manufacture of electric domestic appliances
2972	Manufacture of non-electric domestic appliances
29720	Manufacture of non-electric domestic appliances
30	Manufacture of office machinery and computers
300	Manufacture of office machinery and computers
3001	Manufacture of office machinery
30010	Manufacture of office machinery
3002	Manufacture of computers and other information processing equipment
30020	Manufacture of computers and other information processing equipment
31	Manufacture of electrical machinery and apparatus not elsewhere classified
311	Manufacture of electric motors, generators and transformers
3110	Manufacture of electric motors, generators and transformers
31100	Manufacture of electric motors, generators and transformers
312	Manufacture of electricity distribution and control apparatus
3120	Manufacture of electricity distribution and control apparatus
31200	Manufacture of electricity distribution and control apparatus

313	Manufacture of insulated wire and cable
3130	Manufacture of insulated wire and cable
31300	Manufacture of insulated wire and cable
314	Manufacture of accumulators, primary cells and primary batteries
3140	Manufacture of accumulators, primary cells and primary batteries
31400	Manufacture of accumulators, primary cells and primary batteries
315	Manufacture of lighting equipment and electric lamps
3150	Manufacture of lighting equipment and electric lamps
31500	Manufacture of lighting equipment and electric lamps
316	Manufacture of electrical equipment not elsewhere classified
3161	Manufacture of electrical equipment for engines and vehicles not elsewhere classified
31610	Manufacture of electrical equipment for engines and vehicles not elsewhere classified
3162	Manufacture of other electrical equipment not elsewhere classified
31620	Manufacture of other electrical equipment not elsewhere classified
32	Manufacture of radio, television and communication equipment and apparatus
321	Manufacture of electronic valves and tubes and other electronic components
3210	Manufacture of electronic valves and tubes and other electronic components
32100	Manufacture of electronic valves and tubes and other electronic components
322	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
3220	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
32201	Manufacture of telegraph and telephone apparatus and equipment
32202	Manufacture of radio and electronic capital goods
323	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
3230	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
32300	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
33	Manufacture of medical, precision and optical instruments, watches and clocks
331	Manufacture of medical and surgical equipment and orthopaedic appliances
3310	Manufacture of medical and surgical equipment and orthopaedic appliances
33100	Manufacture of medical and surgical equipment and orthopaedic appliances
332	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
3320	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
33201	Manufacture of electronic instrument and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
33202	Manufacture of non-electronic instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
333	Manufacture of industrial process control equipment
3330	Manufacture of industrial process control equipment
33301	Manufacture of electronic industrial process control equipment
33302	Manufacture of non-electronic industrial process control equipment
334	Manufacture of optical instruments and photographic equipment
3340	Manufacture of optical instruments and photographic equipment
33401	Manufacture of spectacles and unmounted lenses
33402	Manufacture of optical precision instruments

33403	Manufacture of photographic and cinematographic equipment
335	Manufacture of watches and clocks
3350	Manufacture of watches and clocks
33500	Manufacture of watches and clocks
34	Manufacture of motor vehicles, trailers and semi-trailers
341	Manufacture of motor vehicles
3410	Manufacture of motor vehicles
34100	Manufacture of motor vehicles
342	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
3420	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
34201	Manufacture of bodies (coachwork) for motor vehicles (except caravans)
34202	Manufacture of trailers and semi-trailers
34203	Manufacture of caravans
343	Manufacture of parts and accessories for motor vehicles and their engines
3430	Manufacture of parts and accessories for motor vehicles and their engines
34300	Manufacture of parts and accessories for motor vehicles and their engines
35	Manufacture of other transport equipment
351	Building and repairing of ships and boats
3511	Building and repairing of ships
35110	Building and repairing of ships
3512	Building and repairing of pleasure and sporting boats
35120	Building and repairing of pleasure and sporting boats
352	Manufacture of railway and tramway locomotives and rolling stock
3520	Manufacture of railway and tramway locomotives and rolling stock
35200	Manufacture of railway and tramway locomotives and rolling stock
353	Manufacture of aircraft and spacecraft
3530	Manufacture of aircraft and spacecraft
35300	Manufacture of aircraft and spacecraft
354	Manufacture of motorcycles
3541	Manufacture of motorcycles
35410	Manufacture of motorcycles
3542	Manufacture of bicycles
35420	Manufacture of bicycles
3543	Manufacture of invalid carriages
35430	Manufacture of invalid carriages
355	Manufacture of other transport equipment not elsewhere classified
3550	Manufacture of other transport equipment not elsewhere classified
35500	Manufacture of other transport equipment not elsewhere classified
36	Manufacture of furniture; manufacturing not elsewhere classified
361	Manufacture of furniture
3611	Manufacture of chairs and seats
36110	Manufacture of chairs and seats
3612	Manufacture of other office and shop furniture
36120	Manufacture of other office and shop furniture
3613	Manufacture of other kitchen furniture
36130	Manufacture of other kitchen furniture

3614	Manufacture of other furniture
36140	Manufacture of other furniture
3615	Manufacture of mattresses
36150	Manufacture of mattresses
362	Manufacture of jewellery and related articles
3621	Striking of coins
36210	Striking of coins
3622	Manufacture of jewellery and related articles not elsewhere classified
36220	Manufacture of jewellery and related articles not elsewhere classified
363	Manufacture of musical instruments
3630	Manufacture of musical instruments
36300	Manufacture of musical instruments
364	Manufacture of sports goods
3640	Manufacture of sports goods
36400	Manufacture of sports goods
365	Manufacture of games and toys
3650	Manufacture of games and toys
36501	Manufacture of professional and arcade games and toys
36509	Manufacture of other games and toys not elsewhere classified
366	Miscellaneous manufacturing not elsewhere classified
3661	Manufacture of imitation jewellery
36610	Manufacture of imitation jewellery
3662	Manufacture of brooms and brushes
36620	Manufacture of brooms and brushes
3663	Other manufacturing not elsewhere classified
36631	Manufacture of miscellaneous stationer's goods
36639	Other manufacturing not elsewhere classified
37	Recycling
371	Recycling of metal waste and scrap
3710	Recycling of metal waste and scrap
37100	Recycling of metal waste and scrap
372	Recycling of non-metal waste and scrap
3720	Recycling of non-metal waste and scrap
37200	Recycling of non-metal waste and scrap
40	Electricity, gas, steam and hot water supply
401	Production and distribution of electricity
4011	Production of electricity
40110	Production of electricity
4012	Transmission of electricity
40120	Transmission of electricity
4013	Distribution and trade in electricity
40130	Distribution and trade in electricity
402	Manufacture of gas; distribution of gaseous fuels through mains
4021	Manufacture of gas
40210	Manufacture of gas
4022	Distribution and trade of gaseous fuels through mains
40220	Distribution and trade of gaseous fuels through mains

403	Steam and hot water supply
4030	Steam and hot water supply
40300	Steam and hot water supply
41	Collection, purification and distribution of water
410	Collection, purification and distribution of water
4100	Collection, purification and distribution of water
41000	Collection, purification and distribution of water
45	Construction
451	Site preparation
4511	Demolition and wrecking of buildings; earth moving
45110	Demolition and wrecking of buildings; earth moving
4512	Test drilling and boring
45120	Test drilling and boring
452	Building of complete constructions or parts thereof; civil engineering
4521	General construction of buildings and civil engineering works
45211	Construction of commercial buildings
45212	Construction of domestic buildings
45213	Construction of civil engineering constructions
4522	Erection of roof covering and frames
45220	Erection of roof covering and frames
4523	Construction of highways, roads, airfield and sport facilities
45230	Construction of highways, roads, airfield and sport facilities
4524	Construction of water projects
45240	Construction of water projects
4525	Other construction work involving special trades
45250	Other construction work involving special trades
453	Building installation
4531	Installation of electrical wiring and fittings
45310	Installation of electrical wiring and fittings
4532	Insulation work activities
45320	Insulation work activities
4533	Plumbing
45330	Plumbing
4534	Other building installation
45340	Other building installation
454	Building completion
4541	Plastering
45410	Plastering
4542	Joinery installation
45420	Joinery installation
4543	Floor and wall covering
45430	Floor and wall covering
4544	Painting and glazing
45440	Painting and glazing
4545	Other building completion
45450	Other building completion
455	Renting of construction or demolition equipment with operator

4550	Renting of construction or demolition equipment with operator
45500	Renting of construction or demolition equipment with operator
50	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel
501	Sale of motor vehicles
5010	Sale of motor vehicles
50101	Sale of new motor vehicles
50102	Sale of used motor vehicles
502	Maintenance and repair of motor vehicles
5020	Maintenance and repair of motor vehicles
50200	Maintenance and repair of motor vehicles
503	Sale of motor vehicle parts and accessories
5030	Sale of motor vehicle parts and accessories
50300	Sale of motor vehicle parts and accessories
504	Sale, maintenance and repair of motorcycles and related parts and accessories
5040	Sale, maintenance and repair of motorcycles and related parts and accessories
50400	Sale, maintenance and repair of motorcycles and related parts and accessories
505	Retail sale of automotive fuel
5050	Retail sale of automotive fuel
50500	Retail sale of automotive fuel
51	Wholesale trade and commission trade, except of motor vehicles and motorcycles
511	Wholesale on a fee or contract basis
5111	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods
51110	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods
5112	Agents involved in the sale of fuels, ores, metals and industrial chemicals
51120	Agents involved in the sale of fuels, ores, metals and industrial chemicals
5113	Agents involved in the sale of timber and building materials
51130	Agents involved in the sale of timber and building materials
5114	Agents involved in the sale of machinery, industrial equipment, ships and aircraft
51140	Agents involved in the sale of machinery, industrial equipment, ships and aircraft
5115	Agents involved in the sale of furniture, household goods, hardware and ironmongery
51150	Agents involved in the sale of furniture, household goods, hardware and ironmongery
5116	Agents involved in the sale of textiles, clothing, footwear and leather goods
51160	Agents involved in the sale of textiles, clothing, footwear and leather goods
5117	Agents involved in the sale of food, beverages and tobacco
51170	Agents involved in the sale of food, beverages and tobacco
5118	Agents specialising in the sale of particular products or ranges of products not elsewhere classified
51180	Agents specialising in the sale of particular products or ranges of products not elsewhere classified
5119	Agents involved in the sale of a variety of goods
51190	Agents involved in the sale of a variety of goods
512	Wholesale of agricultural raw materials and live animals
5121	Wholesale of grain, seeds and animal feed
51210	Wholesale of grain, seeds and animal feed
5122	Wholesale of flowers and plants
51220	Wholesale of flowers and plants

5123	Wholesale of live animals
51230	Wholesale of live animals
5124	Wholesale of hides, skins and leather
51241	Wholesale of fur skins
51242	Wholesale of hides, skins and leather not elsewhere classified
5125	Wholesale of unmanufactured tobacco
51250	Wholesale of unmanufactured tobacco
513	Wholesale of food, beverages and tobacco
5131	Wholesale of fruit and vegetables
51310	Wholesale of fruit and vegetables
5132	Wholesale of meat and meat products
51320	Wholesale of meat and meat products
5133	Wholesale of dairy produce, eggs and edible oils and fats
51331	Wholesale of dairy produce
51332	Wholesale of eggs
51333	Wholesale of edible oils and fats
5134	Wholesale of alcoholic and other beverages
51341	Wholesale of fruit and vegetable juices, mineral waters and soft drinks
51342	Wholesale of wine, beer, spirits and other alcoholic beverages
5135	Wholesale of tobacco products
51350	Wholesale of tobacco products
5136	Wholesale of sugar and chocolate and sugar confectionery
51360	Wholesale of sugar and chocolate and sugar confectionery
5137	Wholesale of coffee, tea, cocoa and spices
51370	Wholesale of coffee, tea, cocoa and spices
5138	Wholesale of other food including fish, crustaceans and molluscs
51380	Wholesale of other food including fish, crustaceans and molluscs
5139	Non-specialised wholesale of food, beverages and tobacco
51390	Non-specialised wholesale of food, beverages and tobacco
514	Wholesale of household goods
5141	Wholesale of textiles
51410	Wholesale of textiles
5142	Wholesale of clothing and footwear
51421	Wholesale of adults' fur and leather clothing
51422	Wholesale of children's and infants' clothing
51423	Wholesale of footwear
51429	Wholesale of clothing not elsewhere classified
5143	Wholesale of electrical household appliances and radio and television goods
51431	Wholesale of gramophone records, audio tapes, compact discs and video tapes of the equipment on which these are played
51439	Wholesale of radio and television goods; wholesale of electrical household appliances not elsewhere classified
5144	Wholesale of china and glassware, wallpaper and cleaning materials
51440	Wholesale of china and glassware, wallpaper and cleaning materials
5145	Wholesale of perfume and cosmetics
51450	Wholesale of perfume and cosmetics
5146	Wholesale of pharmaceutical goods
51460	Wholesale of pharmaceutical goods

5147	Wholesale of other household goods
51471	Wholesale of furniture
51473	Wholesale of jewellery
51474	Wholesale of imitation jewellery
51475	Wholesale of musical instruments
51476	Wholesale of photographic goods
51477	Wholesale of toys and games
51478	Wholesale of travel and fancy goods
51479	Wholesale of other household goods not elsewhere classified
515	Wholesale of non-agricultural intermediate products, waste and scrap
5151	Wholesale of solid, liquid and gaseous fuels and related products
51511	Wholesale of petroleum and petroleum products
51519	Wholesale of other fuels and related products
5152	Wholesale of metals and metal ores
51520	Wholesale of metals and metal ores
5153	Wholesale of wood, construction materials and sanitary equipment
51530	Wholesale of wood, construction materials and sanitary equipment
5154	Wholesale of hardware, plumbing and heating equipment and supplies
51540	Wholesale of hardware, plumbing and heating equipment and supplies
5155	Wholesale of chemical products
51550	Wholesale of chemical products
5156	Wholesale of other intermediate products
51560	Wholesale of other intermediate products
5157	Wholesale of waste and scrap
51570	Wholesale of waste and scrap
518	Wholesale of machinery, equipment and supplies
5181	Wholesale of machine tools
51810	Wholesale of machine tools
5182	Wholesale of mining, construction and civil engineering machinery
51820	Wholesale of mining, construction and civil engineering machinery
5183	Wholesale of machinery for the textile industry, and of sewing and knitting machines
51830	Wholesale of machinery for the textile industry, and of sewing and knitting machines
5184	Wholesale of computers, computer peripheral equipment and software
51840	Wholesale of computers, computer peripheral equipment and software
5185	Wholesale of other office machinery and equipment
51850	Wholesale of other office machinery and equipment
5186	Wholesale of other electronic parts and equipment
51860	Wholesale of other electronic parts and equipment
5187	Wholesale of other machinery for use in industry, trade and navigation
51870	Wholesale of other machinery for use in industry, trade and navigation
5188	Wholesale of agricultural machinery and accessories and implements, including tractors
51880	Wholesale of agricultural machinery and accessories and implements, including tractors
519	Other wholesale
5190	Other wholesale
51900	Other wholesale

52	Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods
521	Retail sale in non-specialised stores
5211	Retail sale in non-specialised stores with food, beverages or tobacco predominating
52111	Retail sale by confectioners, tobacconists and newsagents
52112	Retail sale in non-specialised stores holding an alcohol licence with food, beverages or tobacco predominating
52113	Retail sale in non-specialised stores not holding an alcohol licence with food, beverages or tobacco predominating
5212	Other retail sale in non-specialised stores
52120	Other retail sale in non-specialised stores
522	Retail sale of food, beverages and tobacco in specialised stores
5221	Retail sale of fruit and vegetables
52210	Retail sale of fruit and vegetables
5222	Retail sale of meat and meat products
52220	Retail sale of meat and meat products
5223	Retail sale of fish, crustaceans and molluscs
52230	Retail sale of fish, crustaceans and molluscs
5224	Retail sale of bread, cakes, flour confectionery and sugar confectionery
52240	Retail sale of bread, cakes, flour confectionery and sugar confectionery
5225	Retail sale of alcoholic and other beverages
52250	Retail sale of alcoholic and other beverages
5226	Retail sale of tobacco products
52260	Retail sale of tobacco products
5227	Other retail sale of food, beverages and tobacco in specialised stores
52270	Other retail sale of food, beverages and tobacco in specialised stores
523	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
5231	Dispensing chemists
52310	Dispensing chemists
5232	Retail sale of medical and orthopaedic goods
52321	Retail sale of hearing aids
52329	Retail sale of medical and orthopaedic goods not elsewhere classified
5233	Retail sale of cosmetic and toilet articles
52330	Retail sale of cosmetic and toilet articles
524	Other retail sale of new goods in specialised stores
5241	Retail sale of textiles
52410	Retail sale of textiles
5242	Retail sale of clothing
52421	Retail sale of adults' fur and leather clothing
52422	Retail sale of children's and infants' clothing
52423	Retail sale of women's clothing
52424	Retail sale of men's clothing
5243	Retail sale of footwear and leather goods
52431	Retail sale of footwear
52432	Retail sale of leather goods
5244	Retail sale of furniture, lighting equipment and household articles not elsewhere classified
52440	Retail sale of furniture, lighting equipment and household articles not elsewhere classified

5245	Retail sale of electrical household appliances and radio and television goods
52450	Retail sale of electrical household appliances and radio and television goods
5246	Retail sale of hardware, paints, and glassware
52460	Retail sale of hardware, paints, and glassware
5247	Retail sale of books, newspapers and stationery
52470	Retail sale of books, newspapers and stationery
5248	Other retail sale in specialised stores
52481	Retail sale of floor coverings
52482	Retail sale of photographic, optical and precision equipment, office supplies and equipment (including computers, etc)
52484	Retail sale of jewellery, clocks and watches
52485	Retail sale of sports goods, games and toys, stamps and coins
52486	Retail sale in commercial art galleries
52487	Retail sale by opticians
52488	Retail sale of mobile telephones
52489	Other retail sale in specialised stores not elsewhere classified
525	Retail sale of second-hand goods in stores
5250	Retail sale of second-hand goods in stores
52501	Retail sale of antiques, including antique books in stores
52509	retail sale of other second-hand goods in stores
526	Retail sale not in stores
5261	Retail sale via mail order houses
52610	Retail sale via mail order houses
5262	Retail sale via stalls and markets
52620	Retail sale via stalls and markets
5263	Other non-store retail sale
52630	Other non-store retail sale
527	Repair of personal and household goods
5271	Repair of boots, shoes and other articles of leather
52710	Repair of boots, shoes and other articles of leather
5272	Repair of electrical household goods
52720	Repair of electrical household goods
5273	Repair of watches, clocks and jewellery
52730	Repair of watches, clocks and jewellery
5274	Repair not elsewhere classified
52740	Repair not elsewhere classified
55	Hotels and restaurants
551	Hotels
5510	Hotels
55101	Hotels and motels, with restaurant (licensed)
55102	Hotels and motels, with restaurant (unlicensed)
55103	Hotels and motels without restaurant
552	Camping sites and other provision of short-stay accommodation
5521	Youth hotels and mountain refuges
55210	Youth hotels and mountain refuges
5522	Camping sites, including caravan sites
55220	Camping sites, including caravan sites
5523	Other provision of lodging not elsewhere classified

55231	Holiday centres and holiday villages
55232	Other self-catering holiday accommodation
55239	Other tourist or short-stay accommodation
553	Restaurants
5530	Restaurants
55301	Licensed restaurants
55302	Unlicensed restaurants and cafes
55303	Take-away food shops
55304	Take-away food mobile stands
554	Bars
5540	Bars
55401	Licensed clubs
55402	Independent public houses and bars
55403	Tenanted public houses and bars
55404	Managed public houses and bars
555	Canteens and catering
5551	Canteens
55510	Canteens
5552	Catering
55520	Catering
60	Land transport; transport via pipelines
601	Transport via railways
6010	Transport via railways
60101	Inter-city services
60109	Other transport via railways
602	Other land transport
6021	Other scheduled passenger land transport
60211	Inter-city coach services
60213	Urban and suburban passenger transportation by underground, metro and similar systems
60212	Other scheduled passenger land transport not elsewhere classified
6022	Taxi operation
60220	Taxi operation
6023	Other passenger land transport
60231	Renting of buses and coaches
60239	Other passenger land transport not elsewhere classified
6024	Freight transport by road
60241	Furniture removal activities
60249	Freight transport by road not elsewhere classified
603	Transport via pipelines
6030	Transport via pipelines
60300	Transport via pipelines
61	Water transport
611	Sea and coastal water transport
6110	Sea and coastal water transport
61101	Passenger sea and coastal water transport
61102	Freight sea and coastal water transport
612	Inland water transport

6120	Inland water transport
61201	Passenger inland water transport
61209	Other inland water transport
62	Air transport
621	Scheduled air transport
6210	Scheduled air transport
62101	Scheduled passenger air transport
62109	Other scheduled air transport
622	Non-scheduled air transport
6220	Non-scheduled air transport
62201	Non-scheduled passenger air transport
62202	Other non-scheduled air transport
623	Space transport
6230	Space transport
62300	Space transport
63	Supporting and auxiliary transport activities; activities of travel agencies
631	Cargo handling and storage
6311	Cargo handling
63110	Cargo handling
6312	Storage and warehousing
63121	Storage of frozen and refrigerated goods
63122	Storage of liquids or gas
63123	Storage of grain
63129	Other storage and warehousing not elsewhere classified
632	Other supporting transport activities
6321	Other supporting land transport activities
63210	Other supporting land transport activities
6322	Other supporting water transport activities
63220	Other supporting water transport activities
6323	Other supporting air transport activities
63230	Other supporting air transport activities
633	Activities of travel agencies and tour operators; tourist assistance activities not elsewhere classified
6330	Activities of travel agencies and tour operators; tourist assistance activities not elsewhere classified
63301	Activities of travel agencies
63302	Activities of travel organisers
63303	Activities of tour guides
63309	Other tourist assistance activities not elsewhere classified
634	Activities of other transport agencies
6340	Activities of other transport agencies
63400	Activities of other transport agencies
64	Post and telecommunications
641	Post and courier activities
6411	National post activities
64110	National post activities
6412	Courier activities other than national post activities
64120	Courier activities other than national post activities

642	Telecommunications
6420	Telecommunications
64200	Telecommunications
65	Financial intermediation, except insurance and pension funding
651	Monetary intermediation
6511	Central banking
65110	Central banking
6512	Other monetary intermediation
65121	Banks
65122	Building societies
652	Other financial intermediation
6521	Financial leasing
65210	Financial leasing
6522	Other credit granting
65221	Credit granting by non-deposit taking finance houses and other specialist consumer credit grantors
65222	Factoring
65223	Activities of mortgage finance Companies
65229	Other credit granting not elsewhere classified
6523	Other financial intermediation not elsewhere classified
>65231	Activities of investment trusts
65232	Activities of unit trusts
65233	Security dealing on own account
65234	Activities of bank holding Companies
65235	Activities of venture and development capital Companies
65237	Activities of open-ended investment Companies
65238	Activities of property units trusts
65236	Financial intermediation not elsewhere classified
66	Insurance and pension funding, except compulsory social security
660	Insurance and pension funding, except compulsory social security
6601	Life insurance
66011	Life insurance
66012	Life re-insurance
6602	Pension funding
66020	Pension funding
6603	Non-life insurance
66031	Non-life insurance
66032	Non-life re-insurance
67	Activities auxiliary to financial intermediation
671	Activities auxiliary to financial intermediation, except insurance and pension funding
6711	Administration of financial markets
67110	Administration of financial markets
6712	Security broking and fund management
67121	Fund management activities
67122	Security broking and related activities
6713	Activities auxiliary to financial intermediation not elsewhere classified
67130	Activities auxiliary to financial intermediation not elsewhere classified

672	Activities auxiliary to insurance and pension funding
6720	Activities auxiliary to insurance and pension funding
67200	Activities auxiliary to insurance and pension funding
70	Real estate activities
701	Real estate activities with own property
7011	Development and selling of real estate
70110	Development and selling of real estate
7012	Buying and selling of own real estate
70120	Buying and selling of own real estate
702	Letting of own property
7020	Letting of own property
70201	Letting of conference and exhibition centres
70209	Other letting of own property
703	Real estate activities on a fee or contract basis
7031	Real estate agencies
70310	Real estate agencies
7032	Management of real estate on a fee or contract basis
70320	Management of real estate on a fee or contract basis
71	Renting of machinery and equipment without operator and of personal and household goods
711	Renting of automobiles
7110	Renting of automobiles
71100	Renting of automobiles
712	Renting of other transport equipment
7121	Renting of other land transport equipment
71211	Renting of passenger land transport equipment
71219	Renting of other land transport equipment
7122	Renting of water transport equipment
71221	Renting of passenger water transport equipment
71229	Renting of other water transport equipment
7123	Renting of air transport equipment
71231	Renting of passenger air transport equipment
71239	Renting of other air transport equipment
713	Renting of other machinery and equipment
7131	Renting of agricultural machinery and equipment
71310	Renting of agricultural machinery and equipment
7132	Renting of construction and civil engineering machinery and equipment
71320	Renting of construction and civil engineering machinery and equipment
7133	Renting of office machinery and equipment including computers
71330	Renting of office machinery and equipment including computers
7134	Renting of other machinery and equipment not elsewhere classified
71340	Renting of other machinery and equipment not elsewhere classified
714	Renting of personal and household goods not elsewhere classified
7140	Renting of personal and household goods not elsewhere classified
71401	Renting of sporting and recreational equipment
71403	Renting of radios, televisions, video recorders and DVD players
71404	Renting of records and other pre-recorded media
71405	Renting of video tapes and DVDs

71409	Renting of other personal and household goods not elsewhere classified
72	Computer and related activities
721	Hardware consultancy
7210	Hardware consultancy
72100	Hardware consultancy
722	Software consultancy and supply
7221	Software publishing
72210	Software publishing
7222	Other software consultancy and supply
72220	Other software consultancy and supply
723	Data processing
7230	Data processing
72300	Data processing
724	Data base activities
7240	Data base activities
72400	Data base activities
725	Maintenance and repair of office, accounting and computing machinery
7250	Maintenance and repair of office, accounting and computing machinery
72500	Maintenance and repair of office, accounting and computing machinery
726	Other computer related activities
7260	Other computer related activities
72600	Other computer related activities
73	Research and development
731	Research and experimental development on natural sciences and engineering
7310	Research and experimental development on natural sciences and engineering
73100	Research and experimental development on natural sciences and engineering
732	Research and experimental development on social sciences and humanities
7320	Research and experimental development on social sciences and humanities
73200	Research and experimental development on social sciences and humanities
74	Other business activities
741	Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy; holdings
7411	Legal activities
74111	Activities of patent and copyright agents
74112	Barristers of law
74113	Solicitors
74119	Other legal activities not elsewhere classified
7412	Accounting, book-keeping and auditing activities; tax consultancy
74121	Accounting and auditing activities
74122	Book-keeping activities
74123	Tax consultancy
7413	Market research and public opinion polling
74130	Market research and public opinion polling
7414	Business and management consultancy activities
74141	Public relations activities
74142	Financial management
74143	General management consultancy activities
74149	Business and management consultancy activities not elsewhere classified

7415	Holding Companies including head Offices
74151	Management activities of wholesale holding Companies
74152	Management activities of transport holding Companies
74153	Management activities of construction holding Companies
74154	Management activities of catering holding Companies
74155	Management activities of motor trades holding Companies
74156	Management activities of service trades holding Companies
74157	Management activities of retail holding Companies
74158	Management activities of production holding Companies
74159	Management activities of other non-financial holding Companies not elsewhere classified
742	Architectural and engineering activities and related technical consultancy
7420	Architectural and engineering activities and related technical consultancy
74201	Architectural activities
74202	Urban planning and landscape architectural activities
74203	Quantity surveying activities
74204	Engineering consultative and design activities
74205	Engineering design activities for industrial process and production
74206	Engineering related scientific and technical consulting activities
74209	Other engineering activities
743	Technical testing and analysis
7430	Technical testing and analysis
74300	Technical testing and analysis
744	Advertising
7440	Advertising
74401	Sale or leasing activities of advertising space or time
74402	Planning, creation and placement of advertising activities
74409	Advertising activities not elsewhere classified
745	Labour recruitment and provision of personnel
7450	Labour recruitment and provision of personnel
74500	Labour recruitment and provision of personnel
746	Investigation and security activities
7460	Investigation and security activities
74601	Investigation activities
74602	Security and related activities
747	Industrial cleaning
7470	Other cleaning services
74701	Traditional cleaning activities
74702	Window cleaning activities
74703	Disinfecting and exterminating services
74704	Specialised cleaning services
74705	Furnace and chimney cleaning services
74709	Cleaning activities not elsewhere classified
748	Miscellaneous business activities not elsewhere classified
7481	Photographic activities
74812	Portrait photographic activities
74813	Other specialist photography
74814	Film processing

74819	Photographic activities not elsewhere classified
7482	Packaging activities
74820	Packaging activities
7485	Secretarial and translation activities
74850	Secretarial and translation activities
7486	Call centre activities
74860	Call centre activities
7487	Other business activities not elsewhere classified
74871	Credit reporting and collection agency activities
74872	Speciality design activities
74873	Activities of exhibition and fair organisers
74874	Activities of conference organisers
74879	Other business activities not elsewhere classified
75	Public administration and defence; compulsory social security
751	Administration of the State and the economic and social policy of the community
7511	General (overall) public service activities
75110	General (overall) public service activities
7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services excluding social security
75120	Regulation of the activities of agencies that provide health care, education, cultural services and other social services excluding social security
7513	Regulation of and contribution to more efficient operation of business
75130	Regulation of and contribution to more efficient operation of business
7514	Supporting service activities for the government as a whole
75140	Supporting service activities for the government as a whole
752	Provision of services to the community as a whole
7521	Foreign affairs
75210	Foreign affairs
7522	Defence activities
75220	Defence activities
7523	Justice and judicial activities
75230	Justice and judicial activities
7524	Public security, law and order activities
75240	Public security, law and order activities
7525	Fire service activities
75250	Fire service activities
753	Compulsory social security activities
7530	Compulsory social security activities
75300	Compulsory social security activities
80	Education
801	Primary education
8010	Primary education
80100	Primary education
802	Secondary education
8021	General secondary education
80210	General secondary education
8022	Technical and vocational secondary education
80220	Technical and vocational secondary education

803	Higher education
8030	Higher education
80301	Sub-degree level higher education
80302	First-degree level higher education
80303	Post-graduate level higher education
804	Adult and other education
8041	Driving school activities
80410	Driving school activities
8042	Adult and other education not elsewhere classified
80421	Activities of private training providers
80429	Other adult and other education not elsewhere classified
85	Health and social work
851	Human health activities
8511	Hospital activities
85111	Public sector hospital activities, including NHS Trusts
85112	Private sector hospital activities
85113	Medical nursing home activities
8512	Medical practice activities
85120	Medical practice activities
8513	Dental practice activities
85130	Dental practice activities
8514	Other human health activities
85140	Other human health activities
852	Veterinary activities
8520	Veterinary activities
85200	Veterinary activities
853	Social work activities
8531	Social work activities with accommodation
85311	Charitable social work activities with accommodation
85312	Non-charitable social work activities with accommodation
8532	Social work activities without accommodation
85321	Charitable social work activities without accommodation
85322	Non-charitable social work activities without accommodation
90	Sewage and refuge disposal, sanitation and similar activities
900	Sewage and refuge disposal, sanitation and similar activities
9001	Collection and treatment of sewage
90010	Collection and treatment of sewage
9002	Collection and treatment of other waste
90020	Collection and treatment of other waste
9003	Sanitation, remediation and similar activities
90030	Sanitation, remediation and similar activities
91	Activities of membership organisations not elsewhere classified
911	Activities of business, employers and professional organisations
9111	Activities of business and employers organisations
91110	Activities of business and employers organisations
9112	Activities of professional organisation
91120	Activities of professional organisation

912	Activities of trade unions
9120	Activities of trade unions
91200	Activities of trade unions
913	Activities of other membership organisations
9131	Activities of religious organisations
91310	Activities of religious organisations
9132	Activities of political organisations
91320	Activities of political organisations
9133	Activities of other membership organisations not elsewhere classified
91330	Activities of other membership organisations not elsewhere classified
92	Recreational, cultural and sporting activities
921	Motion picture and video activities
9211	Motion picture and video production
92111	Motion picture production on film or video
92119	Other motion picture and video production activities
9212	Motion picture and video distribution
92120	Motion picture and video distribution
9213	Motion picture projection
92130	Motion picture projection
922	Radio and television activities
9220	Radio and television activities
92201	Radio activities
92202	Television activities
923	Other entertainment activities
9231	Artistic and literary creation and interpretation
92311	Live theatrical presentations
92319	Other artistic and literary creation and interpretation
9232	Operation of arts facilities
92320	Operation of arts facilities
9233	Fair and amusement park activities
92330	Fair and amusement park activities
9234	Other entertainment activities not elsewhere classified
92341	Dance halls and dance instructor services
92349	Other entertainment activities not elsewhere classified
924	News agency activities
9240	News agency activities
92400	News agency activities
925	Library, archives, museums and other cultural activities
9251	Library and archives activities
92510	Library and archives activities
9252	Museum activities and preservation of historical sites and buildings
92521	Museum activities
92522	Preservation of historical sites and buildings
9253	Botanical and zoological gardens and nature reserves activities
92530	Botanical and zoological gardens and nature reserves activities
926	Sporting activities
9261	Operation of sports arenas stadiums

92611	Operation of ice rinks and roller skating rinks
92619	Operation of other sports arenas and stadiums not elsewhere classified
9262	Other sporting activities
92621	Activities of racehorse owners
92629	Other sporting activities not elsewhere classified
927	Other recreational activities
9271	Gambling and betting activities
92710	Gambling and betting activities
9272	Other recreational activities not elsewhere classified
92721	Motion picture, television and other theatrical casting
92729	Other recreational activities not elsewhere classified
93	Other service activities
930	Other service activities
9301	Washing and dry cleaning of textile and fur products
93010	Washing and dry cleaning of textile and fur products
9302	Hairdressing and other beauty treatment
93020	Hairdressing and other beauty treatment
9303	Funeral and related activities
93030	Funeral and related activities
9304	Physical well-being activities
93040	Physical well-being activities
9305	Other service activities not elsewhere classified
93051	Operation of coin-operated photographic machines
93059	Other service activities not elsewhere classified
95	Private households with employed persons
950	Private households with employed persons
9500	Private households with employed persons
95000	Private households with employed persons
96	Undifferentiated goods producing activities of private households for own use
960	Undifferentiated goods producing activities of private households for own use
9600	Undifferentiated goods producing activities of private households for own use
96000	Undifferentiated goods producing activities of private households for own use
97	Undifferentiated services producing activities of private households for own use
970	Undifferentiated services producing activities of private households for own use
9700	Undifferentiated services producing activities of private households for own use
97000	Undifferentiated services producing activities of private households for own use
98	Residents property management
980	Residents property management
9800	Residents property management
98000	Residents property management
99	Extra-territorial organisations and bodies
990	Extra-territorial organisations and bodies
9900	Extra-territorial organisations and bodies
9999	Unclassified establishments

1.2.15 Industry classification - UK SIC (2007)

Code	Label
01	Crop and animal production, hunting and related service activities
011	Growing of non-perennial crops
0111	Growing of cereals (except rice), leguminous crops and oil seeds
0110	Growing of cereals (except rice), leguminous crops and oil seeds
0112	Growing of rice
01120	Growing of rice
0113	Growing of vegetables and melons, roots and tubers
01130	Growing of vegetables and melons, roots and tubers
0114	Growing of sugar cane
01140	Growing of sugar cane
0115	Growing of tobacco
01150	Growing of tobacco
0116	Growing of fibre crops
01160	Growing of fibre crops
0119	Growing of other non-perennial crops
01190	Growing of other non-perennial crops
012	Growing of perennial crops
0121	Growing of grapes
01210	Growing of grapes
0122	Growing of tropical and subtropical fruits
01220	Growing of tropical and subtropical fruits
0123	Growing of citrus fruits
01230	Growing of citrus fruits
0124	Growing of pome fruits and stone fruits
01240	Growing of pome fruits and stone fruits
0125	Growing of other tree and bush fruits and nuts
01250	Growing of other tree and bush fruits and nuts
0126	Growing of oleaginous fruits
01260	Growing of oleaginous fruits
0127	Growing of beverage crops
01270	Growing of beverage crops
0128	Growing of spices, aromatic, drug and pharmaceutical crops
01280	Growing of spices, aromatic, drug and pharmaceutical crops
0129	Growing of other perennial crops
01290	Growing of other perennial crops
013	Plant propagation
0130	Plant propagation
01300	Plant propagation
014	Animal production
0141	Raising of dairy cattle
01410	Raising of dairy cattle
0142	Raising of other cattle and buffaloes
01420	Raising of other cattle and buffaloes
0143	Raising of horses and other equines
01430	Raising of horses and other equines

0144	Raising of camels and camelids
01440	Raising of camels and camelids
0145	Raising of sheep and goats
01450	Raising of sheep and goats
0146	Raising of swine/pigs
01460	Raising of swine/pigs
0147	Raising of poultry
01470	Raising of poultry
0149	Raising of other animals
01490	Raising of other animals
015	Mixed farming
0150	Mixed farming
01500	Mixed farming
016	Support activities to agriculture and post-harvest crop activities
0161	Support activities for crop production
01610	Support activities for crop production
0162	Support activities for animal production
01621	Farm animal boarding and care
01629	Support activities for animal production (other than farm animal boarding and care) n.e.c.
0163	Post-harvest crop activities
01630	Post-harvest crop activities
0164	Seed processing for propagation
01640	Seed processing for propagation
017	Hunting, trapping and related service activities
0170	Hunting, trapping and related service activities
01700	Hunting, trapping and related service activities
02	Forestry and logging
021	Silviculture and other forestry activities
0210	Silviculture and other forestry activities
02100	Silviculture and other forestry activities
022	Logging
0220	Logging
02200	Logging
023	Gathering of wild growing non-wood products
0230	Gathering of wild growing non-wood products
02300	Gathering of wild growing non-wood products
024	Support services to forestry
0240	Support services to forestry
02400	Support services to forestry
03	Fishing and aquaculture
031	Fishing
0311	Marine fishing
03110	Marine fishing
0312	Freshwater fishing
03120	Freshwater fishing
032	Aquaculture
0321	Marine aquaculture

03210	Marine aquaculture
0322	Freshwater aquaculture
03220	Freshwater aquaculture
05	Mining of coal and lignite
051	Mining of hard coal
0510	Mining of hard coal
05101	Mining of hard coal from deep coal mines (underground mining)
05102	Mining of hard coal from open cast coal working (surface mining)
052	Mining of lignite
0520	Mining of lignite
05200	Mining of lignite
06	Extraction of crude petroleum and natural gas
061	Extraction of crude petroleum
0610	Extraction of crude petroleum
06100	Extraction of crude petroleum
0620	Extraction of natural gas
06200	Extraction of natural gas
07	Mining of metal ores
071	Mining of iron ores
0710	Mining of iron ores
07100	Mining of iron ores
072	Mining of non-ferrous metal ores
0721	Mining of uranium and thorium ores
07210	Mining of uranium and thorium ores
0729	Mining of other non-ferrous metal ores
07290	Mining of other non-ferrous metal ores
08	Other mining and quarrying
081	Quarrying of stone, sand and clay
0811	Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate
08110	Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate
0812	Operation of gravel and sand pits; mining of clays and kaolin
08120	Operation of gravel and sand pits; mining of clays and kaolin
089	Mining and quarrying n.e.c.
0891	Mining of chemical and fertiliser minerals
08910	Mining of chemical and fertiliser minerals
0892	Extraction of peat
08920	Extraction of peat
0893	Extraction of salt
08930	Extraction of salt
0899	Other mining and quarrying n.e.c.
08990	Other mining and quarrying n.e.c.
09	Mining support service activities
091	Support activities for petroleum and natural gas extraction
0910	Support activities for petroleum and natural gas extraction
09100	Support activities for petroleum and natural gas extraction
099	Support activities for other mining and quarrying
0990	Support activities for other mining and quarrying

09900	Support activities for other mining and quarrying
10	Manufacture of food products
101	Processing and preserving of meat and production of meat products
1011	Processing and preserving of meat
10110	Processing and preserving of meat
1012	Processing and preserving of poultry meat
10120	Processing and preserving of poultry meat
1013	Production of meat and poultry meat products
10130	Production of meat and poultry meat products
102	Processing and preserving of fish, crustaceans and molluscs
1020	Processing and preserving of fish, crustaceans and molluscs
10200	Processing and preserving of fish, crustaceans and molluscs
103	Processing and preserving of fruit and vegetables
1031	Processing and preserving of potatoes
10310	Processing and preserving of potatoes
1032	Manufacture of fruit and vegetable juice
10320	Manufacture of fruit and vegetable juice
1039	Other processing and preserving of fruit and vegetables
10390	Other processing and preserving of fruit and vegetables
104	Manufacture of vegetable and animal oils and fats
1041	Manufacture of oils and fats
10410	Manufacture of oils and fats
1042	Manufacture of margarine and similar edible fats
10420	Manufacture of margarine and similar edible fats
105	Manufacture of dairy products
1051	Operation of dairies and cheese making
10511	Liquid milk and cream production
10512	Butter and cheese production
10519	Manufacture of milk products (other than liquid milk and cream, butter, cheese) n.e.c.
1052	Manufacture of ice cream
10520	Manufacture of ice cream
106	Manufacture of grain mill products, starches and starch products
1061	Manufacture of grain mill products
10611	Grain milling
10612	Manufacture of breakfast cereals and cereals-based foods
1062	Manufacture of starches and starch products
10620	Manufacture of starches and starch products
107	Manufacture of bakery and farinaceous products
1071	Manufacture of bread; manufacture of fresh pastry goods and cakes
10710	Manufacture of bread; manufacture of fresh pastry goods and cakes
1072	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
10720	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes
1073	Manufacture of macaroni, noodles, couscous and similar farinaceous products
10730	Manufacture of macaroni, noodles, couscous and similar farinaceous products
108	Manufacture of other food products
1081	Manufacture of sugar
10810	Manufacture of sugar

1082	Manufacture of cocoa, chocolate and sugar confectionery
10821	Manufacture of cocoa, and chocolate confectionery
10822	Manufacture of sugar confectionery
1083	Processing of tea and coffee
10831	Tea processing
10832	Production of coffee and coffee substitutes
1084	Manufacture of condiments and seasonings
10840	Manufacture of condiments and seasonings
1085	Manufacture of prepared meals and dishes
10850	Manufacture of prepared meals and dishes
1086	Manufacture of homogenised food preparations and dietetic food
10860	Manufacture of homogenised food preparations and dietetic food
1089	Manufacture of other food products n.e.c.
10890	Manufacture of other food products n.e.c.
109	Manufacture of prepared animal feeds
1091	Manufacture of prepared feeds for farm animals
10910	Manufacture of prepared feeds for farm animals
1092	Manufacture of prepared pet foods
10920	Manufacture of prepared pet foods
11	Manufacture of beverages
110	Manufacture of beverages
1101	Distilling, rectifying and blending of spirits
11010	Distilling, rectifying and blending of spirits
1102	Manufacture of wine from grape
11020	Manufacture of wine from grape
1103	Manufacture of cider and other fruit wines
11030	Manufacture of cider and other fruit wines
1104	Manufacture of other non-distilled fermented beverages
11040	Manufacture of other non-distilled fermented beverages
1105	Manufacture of beer
11050	Manufacture of beer
1106	Manufacture of malt
11060	Manufacture of malt
1107	Manufacture of soft drinks; production of mineral waters and other bottled waters
11070	Manufacture of soft drinks; production of mineral waters and other bottled waters
12	Manufacture of tobacco products
120	Manufacture of tobacco products
1200	Manufacture of tobacco products
12000	Manufacture of tobacco products
13	Manufacture of textiles
131	Preparation and spinning of textile fibres
1310	Preparation and spinning of textile fibres
13100	Preparation and spinning of textile fibres
132	Weaving of textiles
1320	Weaving of textiles
13200	Weaving of textiles
133	Finishing of textiles

1330	Finishing of textiles
13300	Finishing of textiles
139	Manufacture of other textiles
1391	Manufacture of knitted and crocheted fabrics
13910	Manufacture of knitted and crocheted fabrics
1392	Manufacture of made-up textile articles, except apparel
13921	Manufacture of soft furnishings
13922	Manufacture of canvas goods, sacks etc.
13923	Manufacture of household textiles (other than soft furnishings of 13.92/1)
1393	Manufacture of carpets and rugs
13931	Manufacture of woven or tufted carpets and rugs
13939	Manufacture of carpets and rugs (other than woven or tufted) n.e.c.
1394	Manufacture of cordage, rope, twine and netting
13940	Manufacture of cordage, rope, twine and netting
1395	Manufacture of non-wovens and articles made from non-wovens, except apparel
13950	Manufacture of non-wovens and articles made from non-wovens, except apparel
1396	Manufacture of other technical and industrial textiles
13960	Manufacture of other technical and industrial textiles
1399	Manufacture of other textiles n.e.c.
13990	Manufacture of other textiles n.e.c.
14	Manufacture of wearing apparel
141	Manufacture of wearing apparel, except fur apparel
1411	Manufacture of leather clothes
14110	Manufacture of leather clothes
1412	Manufacture of workwear
14120	Manufacture of workwear
1413	Manufacture of other outerwear
14131	Manufacture of men's outerwear, other than leather clothes and workwear
14132	Manufacture of women's outerwear, other than leather clothes and workwear
1414	Manufacture of underwear
14141	Manufacture of men's underwear
14142	Manufacture of women's underwear
1419	Manufacture of other wearing apparel and accessories
14190	Manufacture of other wearing apparel and accessories
142	Manufacture of articles of fur
1420	Manufacture of articles of fur
14200	Manufacture of articles of fur
143	Manufacture of knitted and crocheted apparel
1431	Manufacture of knitted and crocheted hosiery
14310	Manufacture of knitted and crocheted hosiery
1439	Manufacture of other knitted and crocheted apparel
14390	Manufacture of other knitted and crocheted apparel
15	Manufacture of leather and related products
151	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur
1511	Tanning and dressing of leather; dressing and dyeing of fur
15110	Tanning and dressing of leather; dressing and dyeing of fur
1512	Manufacture of luggage, handbags and the like, saddlery and harness

15120	Manufacture of luggage, handbags and the like, saddlery and harness
152	Manufacture of footwear
1520	Manufacture of footwear
15200	Manufacture of footwear
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
161	Sawmilling and planing of wood
1610	Sawmilling and planing of wood
16100	Sawmilling and planing of wood
162	Manufacture of products of wood, cork, straw and plaiting materials
1621	Manufacture of veneer sheets and wood-based panels
16210	Manufacture of veneer sheets and wood-based panels
1622	Manufacture of assembled parquet floors
16220	Manufacture of assembled parquet floors
1623	Manufacture of other builders' carpentry and joinery
16230	Manufacture of other builders' carpentry and joinery
1624	Manufacture of wooden containers
16240	Manufacture of wooden containers
1629	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
1629	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
17	Manufacture of paper and paper products
171	Manufacture of pulp, paper and paperboard
1711	Manufacture of pulp
17110	Manufacture of pulp
1712	Manufacture of paper and paperboard
17120	Manufacture of paper and paperboard
172	Manufacture of articles of paper and paperboard
1721	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
17211	Manufacture of corrugated paper and paperboard; manufacture of sacks and bags of paper
17219	Manufacture of paper and paperboard containers other than sacks and bags
1722	Manufacture of household and sanitary goods and of toilet requisites
17220	Manufacture of household and sanitary goods and of toilet requisites
1723	Manufacture of paper stationery
17230	Manufacture of paper stationery
1724	Manufacture of wallpaper
17240	Manufacture of wallpaper
1729	Manufacture of other articles of paper and paperboard
17290	Manufacture of other articles of paper and paperboard
18	Printing and reproduction of recorded media
181	Printing and service activities related to printing
1811	Printing of newspapers
18110	Printing of newspapers
1812	Other printing
18121	Manufacture of printed labels
18129	Printing (other than printing of newspapers and printing on labels and tags) n.e.c.

1813	Pre-press and pre-media services
18130	Pre-press and pre-media services
1814	Binding and related services
18140	Binding and related services
182	Reproduction of recorded media
1820	Reproduction of recorded media
18201	Reproduction of sound recording
18202	Reproduction of video recording
18203	Reproduction of computer media
19	Manufacture of coke and refined petroleum products
191	Manufacture of coke oven products
1910	Manufacture of coke oven products
19100	Manufacture of coke oven products
192	Manufacture of refined petroleum products
1920	Manufacture of refined petroleum products
19201	Mineral oil refining
19209	Other treatment of petroleum products (excluding mineral oil refining/petrochemicals manufacture)
20	Manufacture of chemicals and chemical products
201	Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms
2011	Manufacture of industrial gases
20110	Manufacture of industrial gases
2012	Manufacture of dyes and pigments
20120	Manufacture of dyes and pigments
2013	Manufacture of other inorganic basic chemicals
20130	Manufacture of other inorganic basic chemicals
2014	Manufacture of other organic basic chemicals
20140	Manufacture of other organic basic chemicals
2015	Manufacture of fertilisers and nitrogen compounds
20150	Manufacture of fertilisers and nitrogen compounds
2016	Manufacture of plastics in primary forms
20160	Manufacture of plastics in primary forms
2017	Manufacture of synthetic rubber in primary forms
20170	Manufacture of synthetic rubber in primary forms
202	Manufacture of pesticides and other agrochemical products
2020	Manufacture of pesticides and other agrochemical products
20200	Manufacture of pesticides and other agrochemical products
203	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
2030	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
20301	Manufacture of paints, varnishes and similar coatings, mastics and sealants
20302	Manufacture of printing ink
204	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
2041	Manufacture of soap and detergents, cleaning and polishing preparations
20411	Manufacture of soap and detergents
20412	Manufacture of cleaning and polishing preparations
2042	Manufacture of perfumes and toilet preparations

20420	Manufacture of perfumes and toilet preparations
205	Manufacture of other chemical products
2051	Manufacture of explosives
20510	Manufacture of explosives
2052	Manufacture of glues
20520	Manufacture of glues
2053	Manufacture of essential oils
20530	Manufacture of essential oils
2059	Manufacture of other chemical products n.e.c.
20590	Manufacture of other chemical products n.e.c.
206	Manufacture of man-made fibres
2060	Manufacture of man-made fibres
20600	Manufacture of man-made fibres
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
211	Manufacture of basic pharmaceutical products
2110	Manufacture of basic pharmaceutical products
21100	Manufacture of basic pharmaceutical products
212	Manufacture of pharmaceutical preparations
2120	Manufacture of pharmaceutical preparations
21200	Manufacture of pharmaceutical preparations
22	Manufacture of rubber and plastic products
221	Manufacture of rubber products
2211	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
22110	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
2219	Manufacture of other rubber products
22190	Manufacture of other rubber products
222	Manufacture of plastics products
2221	Manufacture of plastic plates, sheets, tubes and profiles
22210	Manufacture of plastic plates, sheets, tubes and profiles
2222	Manufacture of plastic packing goods
22220	Manufacture of plastic packing goods
2223	Manufacture of builders' ware of plastic
22230	Manufacture of builders' ware of plastic
2229	Manufacture of other plastic products
22290	Manufacture of other plastic products
23	Manufacture of other non-metallic mineral products
231	Manufacture of glass and glass products
2311	Manufacture of flat glass
23110	Manufacture of flat glass
2312	Shaping and processing of flat glass
23120	Shaping and processing of flat glass
2313	Manufacture of hollow glass
23130	Manufacture of hollow glass
2314	Manufacture of glass fibres
23140	Manufacture of glass fibres
2319	Manufacture and processing of other glass, including technical glassware
23190	Manufacture and processing of other glass, including technical glassware

232	Manufacture of refractory products
2320	Manufacture of refractory products
23200	Manufacture of refractory products
233	Manufacture of clay building materials
2331	Manufacture of ceramic tiles and flags
23310	Manufacture of ceramic tiles and flags
2332	Manufacture of bricks, tiles and construction products, in baked clay
23320	Manufacture of bricks, tiles and construction products, in baked clay
234	Manufacture of other porcelain and ceramic products
2341	Manufacture of ceramic household and ornamental articles
23410	Manufacture of ceramic household and ornamental articles
2342	Manufacture of ceramic sanitary fixtures
23420	Manufacture of ceramic sanitary fixtures
2343	Manufacture of ceramic insulators and insulating fittings
23430	Manufacture of ceramic insulators and insulating fittings
2344	Manufacture of other technical ceramic products
23440	Manufacture of other technical ceramic products
2349	Manufacture of other ceramic products
23490	Manufacture of other ceramic products
235	Manufacture of cement, lime and plaster
2351	Manufacture of cement
23510	Manufacture of cement
2352	Manufacture of lime and plaster
23520	Manufacture of lime and plaster
236	Manufacture of articles of concrete, cement and plaster
2361	Manufacture of concrete products for construction purposes
23610	Manufacture of concrete products for construction purposes
2362	Manufacture of plaster products for construction purposes
23620	Manufacture of plaster products for construction purposes
2363	Manufacture of ready-mixed concrete
23630	Manufacture of ready-mixed concrete
2364	Manufacture of mortars
23640	Manufacture of mortars
2365	Manufacture of fibre cement
23650	Manufacture of fibre cement
2369	Manufacture of other articles of concrete, plaster and cement
23690	Manufacture of other articles of concrete, plaster and cement
237	Cutting, shaping and finishing of stone
2370	Cutting, shaping and finishing of stone
23700	Cutting, shaping and finishing of stone
239	Manufacture of abrasive products and non-metallic mineral products n.e.c.
2391	Production of abrasive products
23910	Production of abrasive products
2399	Manufacture of other non-metallic mineral products n.e.c.
23990	Manufacture of other non-metallic mineral products n.e.c.
24	Manufacture of basic metals
241	Manufacture of basic iron and steel and of ferro-alloys

2410	Manufacture of basic iron and steel and of ferro-alloys
24100	Manufacture of basic iron and steel and of ferro-alloys
242	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel
2420	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel
24200	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel
243	Manufacture of other products of first processing of steel
2431	Cold drawing of bars
24310	Cold drawing of bars
2432	Cold rolling of narrow strip
24320	Cold rolling of narrow strip
2433	Cold forming or folding
24330	Cold forming or folding
2434	Cold drawing of wire
24340	Cold drawing of wire
244	Manufacture of basic precious and other non-ferrous metals
2441	Precious metals production
24410	Precious metals production
2442	Aluminium production
24420	Aluminium production
2443	Lead, zinc and tin production
24430	Lead, zinc and tin production
2444	Copper production
24440	Copper production
2445	Other non-ferrous metal production
24450	Other non-ferrous metal production
2446	Processing of nuclear fuel
24460	Processing of nuclear fuel
245	Casting of metals
2451	Casting of iron
24510	Casting of iron
2452	Casting of steel
24520	Casting of steel
2453	Casting of light metals
24530	Casting of light metals
2454	Casting of other non-ferrous metals
24540	Casting of other non-ferrous metals
25	Manufacture of fabricated metal products, except machinery and equipment
251	Manufacture of structural metal products
2511	Manufacture of metal structures and parts of structures
25110	Manufacture of metal structures and parts of structures
2512	Manufacture of doors and windows of metal
25120	Manufacture of doors and windows of metal
252	Manufacture of tanks, reservoirs and containers of metal
2521	Manufacture of central heating radiators and boilers
25210	Manufacture of central heating radiators and boilers
2529	Manufacture of other tanks, reservoirs and containers of metal
25290	Manufacture of other tanks, reservoirs and containers of metal

253	Manufacture of steam generators, except central heating hot water boilers
2530	Manufacture of steam generators, except central heating hot water boilers
25300	Manufacture of steam generators, except central heating hot water boilers
254	Manufacture of weapons and ammunition
2540	Manufacture of weapons and ammunition
25400	Manufacture of weapons and ammunition
255	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
2550	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
25500	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
256	Treatment and coating of metals; machining
2561	Treatment and coating of metals
25610	Treatment and coating of metals
2562	Machining
25620	Machining
257	Manufacture of cutlery, tools and general hardware
2571	Manufacture of cutlery
25710	Manufacture of cutlery
2572	Manufacture of locks and hinges
25720	Manufacture of locks and hinges
2573	Manufacture of tools
25730	Manufacture of tools
259	Manufacture of other fabricated metal products
2591	Manufacture of steel drums and similar containers
25910	Manufacture of steel drums and similar containers
2592	Manufacture of light metal packaging
25920	Manufacture of light metal packaging
2593	Manufacture of wire products, chain and springs
25930	Manufacture of wire products, chain and springs
2594	Manufacture of fasteners and screw machine products
25940	Manufacture of fasteners and screw machine products
2599	Manufacture of other fabricated metal products n.e.c.
25990	Manufacture of other fabricated metal products n.e.c.
26	Manufacture of computer, electronic and optical products
261	Manufacture of electronic components and boards
2611	Manufacture of electronic components
26110	Manufacture of electronic components
2612	Manufacture of loaded electronic boards
26120	Manufacture of loaded electronic boards
262	Manufacture of computers and peripheral equipment
2620	Manufacture of computers and peripheral equipment
26200	Manufacture of computers and peripheral equipment
263	Manufacture of communication equipment
2630	Manufacture of communication equipment
26301	Manufacture of telegraph and telephone apparatus and equipment
26309	Manufacture of communication equipment (other than telegraph and telephone apparatus and equipment)
264	Manufacture of consumer electronics
2640	Manufacture of consumer electronics

26400	Manufacture of consumer electronics
265	Manufacture of instruments and appliances for measuring, testing and navigation; watches and clocks
2651	Manufacture of instruments and appliances for measuring, testing and navigation
26511	Manufacture of electronic instruments and appliances for measuring, testing, and navigation, except industrial process control equipment
26512	Manufacture of electronic industrial process control equipment
26513	Manufacture of non-electronic instruments and appliances for measuring, testing and navigation, except industrial process control equipment
26514	Manufacture of non-electronic industrial process control equipment
2652	Manufacture of watches and clocks
26520	Manufacture of watches and clocks
266	Manufacture of irradiation, electromedical and electrotherapeutic equipment
2660	Manufacture of irradiation, electromedical and electrotherapeutic equipment
26600	Manufacture of irradiation, electromedical and electrotherapeutic equipment
267	Manufacture of optical instruments and photographic equipment
2670	Manufacture of optical instruments and photographic equipment
26701	Manufacture of optical precision instruments
26702	Manufacture of photographic and cinematographic equipment
268	Manufacture of magnetic and optical media
2680	Manufacture of magnetic and optical media
26800	Manufacture of magnetic and optical media
27	Manufacture of electrical equipment
271	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
2711	Manufacture of electric motors, generators and transformers
27110	Manufacture of electric motors, generators and transformers
2712	Manufacture of electricity distribution and control apparatus
27120	Manufacture of electricity distribution and control apparatus
272	Manufacture of batteries and accumulators
2720	Manufacture of batteries and accumulators
27200	Manufacture of batteries and accumulators
273	Manufacture of wiring and wiring devices
2731	Manufacture of fibre optic cables
27310	Manufacture of fibre optic cables
2732	Manufacture of other electronic and electric wires and cables
27320	Manufacture of other electronic and electric wires and cables
2733	Manufacture of wiring devices
27330	Manufacture of wiring devices
274	Manufacture of electric lighting equipment
2740	Manufacture of electric lighting equipment
27400	Manufacture of electric lighting equipment
275	Manufacture of domestic appliances
2751	Manufacture of electric domestic appliances
27510	Manufacture of electric domestic appliances
2752	Manufacture of non-electric domestic appliances
27520	Manufacture of non-electric domestic appliances
279	Manufacture of other electrical equipment
2790	Manufacture of other electrical equipment

27900	Manufacture of other electrical equipment
28	Manufacture of machinery and equipment n.e.c.
281	Manufacture of general-purpose machinery
2811	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
2812	Manufacture of fluid power equipment
28120	Manufacture of fluid power equipment
2813	Manufacture of other pumps and compressors
28130	Manufacture of other pumps and compressors
28131	Manufacture of pumps
28132	Manufacture of compressors
2814	Manufacture of other taps and valves
28140	Manufacture of other taps and valves
2815	Manufacture of bearings, gears, gearing and driving elements
28150	Manufacture of bearings, gears, gearing and driving elements
282	Manufacture of other general-purpose machinery
2821	Manufacture of ovens, furnaces and furnace burners
28210	Manufacture of ovens, furnaces and furnace burners
2822	Manufacture of lifting and handling equipment
28220	Manufacture of lifting and handling equipment
2823	Manufacture of office machinery and equipment (except computers and peripheral equipment)
28230	Manufacture of office machinery and equipment (except computers and peripheral equipment)
2824	Manufacture of power-driven hand tools
28240	Manufacture of power-driven hand tools
2825	Manufacture of non-domestic cooling and ventilation equipment
28250	Manufacture of non-domestic cooling and ventilation equipment
2829	Manufacture of other general-purpose machinery n.e.c.
28290	Manufacture of other general-purpose machinery n.e.c.
283	Manufacture of agricultural and forestry machinery
2830	Manufacture of agricultural and forestry machinery
28301	Manufacture of agricultural tractors
28302	Manufacture of agricultural and forestry machinery (other than agricultural tractors)
284	Manufacture of metal forming machinery and machine tools
2841	Manufacture of metal forming machinery
28410	Manufacture of metal forming machinery
2849	Manufacture of other machine tools
28490	Manufacture of other machine tools
289	Manufacture of other special-purpose machinery
2891	Manufacture of machinery for metallurgy
28910	Manufacture of machinery for metallurgy
2892	Manufacture of machinery for mining, quarrying and construction
28921	Manufacture of machinery for mining
28922	Manufacture of earthmoving equipment
28923	Manufacture of equipment for concrete crushing and screening roadworks
2893	Manufacture of machinery for food, beverage and tobacco processing
28930	Manufacture of machinery for food, beverage and tobacco processing

2894	Manufacture of machinery for textile, apparel and leather production
28940	Manufacture of machinery for textile, apparel and leather production
2895	Manufacture of machinery for paper and paperboard production
28950	Manufacture of machinery for paper and paperboard production
2896	Manufacture of plastics and rubber machinery
28960	Manufacture of plastics and rubber machinery
2899	Manufacture of other special-purpose machinery n.e.c.
28990	Manufacture of other special-purpose machinery n.e.c.
29	Manufacture of motor vehicles, trailers and semi-trailers
291	Manufacture of motor vehicles
2910	Manufacture of motor vehicles
29100	Manufacture of motor vehicles
292	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
2920	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
29201	Manufacture of bodies (coachwork) for motor vehicles (except caravans)
29202	Manufacture of trailers and semi-trailers
29203	Manufacture of caravans
293	Manufacture of parts and accessories for motor vehicles
2931	Manufacture of electrical and electronic equipment for motor vehicles
29310	Manufacture of electrical and electronic equipment for motor vehicles
2932	Manufacture of other parts and accessories for motor vehicles
29320	Manufacture of other parts and accessories for motor vehicles
30	Manufacture of other transport equipment
301	Building of ships and boats
3011	Building of ships and floating structures
30110	Building of ships and floating structures
3012	Building of pleasure and sporting boats
30120	Building of pleasure and sporting boats
302	Manufacture of railway locomotives and rolling stock
3020	Manufacture of railway locomotives and rolling stock
30200	Manufacture of railway locomotives and rolling stock
303	Manufacture of air and spacecraft and related machinery
3030	Manufacture of air and spacecraft and related machinery
30300	Manufacture of air and spacecraft and related machinery
304	Manufacture of military fighting vehicles
3040	Manufacture of military fighting vehicles
30400	Manufacture of military fighting vehicles
309	Manufacture of transport equipment n.e.c.
3091	Manufacture of motorcycles
30910	Manufacture of motorcycles
3092	Manufacture of bicycles and invalid carriages
30920	Manufacture of bicycles and invalid carriages
3099	Manufacture of other transport equipment n.e.c.
30990	Manufacture of other transport equipment n.e.c.
31	Manufacture of furniture
310	Manufacture of furniture

3101	Manufacture of office and shop furniture
31010	Manufacture of office and shop furniture
3102	Manufacture of kitchen furniture
31020	Manufacture of kitchen furniture
3103	Manufacture of mattresses
31030	Manufacture of mattresses
3109	Manufacture of other furniture
31090	Manufacture of other furniture
32	Other manufacturing
321	Manufacture of jewellery, bijouterie and related articles
3211	Striking of coins
32110	Striking of coins
3212	Manufacture of jewellery and related articles
32120	Manufacture of jewellery and related articles
3213	Manufacture of imitation jewellery and related articles
32130	Manufacture of imitation jewellery and related articles
322	Manufacture of musical instruments
3220	Manufacture of musical instruments
32200	Manufacture of musical instruments
323	Manufacture of sports goods
3230	Manufacture of sports goods
32300	Manufacture of sports goods
324	Manufacture of games and toys
3240	Manufacture of games and toys
32401	Manufacture of professional and arcade games and toys
32409	Manufacture of games and toys (other than professional and arcade games and toys) n.e.c.
325	Manufacture of medical and dental instruments and supplies
3250	Manufacture of medical and dental instruments and supplies
32500	Manufacture of medical and dental instruments and supplies
329	Other manufacturing n.e.c.
3291	Manufacture of brooms and brushes
32910	Manufacture of brooms and brushes
3299	Other manufacturing n.e.c.
32990	Other manufacturing n.e.c.
33	Repair and installation of machinery and equipment
331	Repair of fabricated metal products, machinery and equipment
3311	Repair of fabricated metal products
33110	Repair of fabricated metal products
3312	Repair of machinery
33120	Repair of machinery
3313	Repair of electronic and optical equipment
33130	Repair of electronic and optical equipment
3314	Repair of electrical equipment
33140	Repair of electrical equipment
3315	Repair and maintenance of ships and boats
33150	Repair and maintenance of ships and boats
3316	Repair and maintenance of aircraft and spacecraft

33160	Repair and maintenance of aircraft and spacecraft
3317	Repair and maintenance of other transport equipment
33170	Repair and maintenance of other transport equipment
3319	Repair of other equipment
33190	Repair of other equipment
332	Installation of industrial machinery and equipment
3320	Installation of industrial machinery and equipment
33200	Installation of industrial machinery and equipment
35	Electricity, gas, steam and air conditioning supply
351	Electric power generation, transmission and distribution
3511	Production of electricity
35110	Production of electricity
3512	Transmission of electricity
35120	Transmission of electricity
3513	Distribution of electricity
35130	Distribution of electricity
3514	Trade of electricity
35140	Trade of electricity
352	Manufacture of gas; distribution of gaseous fuels through mains
3521	Manufacture of gas
35210	Manufacture of gas
3522	Distribution of gaseous fuels through mains
35220	Distribution of gaseous fuels through mains
3523	Trade of gas through mains
35230	Trade of gas through mains
353	Steam and air conditioning supply
3530	Steam and air conditioning supply
35300	Steam and air conditioning supply
36	Water collection, treatment and supply
360	Water collection, treatment and supply
3600	Water collection, treatment and supply
36000	Water collection, treatment and supply
37	Sewerage
370	Sewerage
3700	Sewerage
37000	Sewerage
38	Waste collection, treatment and disposal activities; materials recovery
381	Waste collection
3811	Collection of non-hazardous waste
38110	Collection of non-hazardous waste
3812	Collection of hazardous waste
38120	Collection of hazardous waste
382	Waste treatment and disposal
3821	Treatment and disposal of non-hazardous waste
38210	Treatment and disposal of non-hazardous waste
3822	Treatment and disposal of hazardous waste
38220	Treatment and disposal of hazardous waste

383	Materials recovery
3831	Dismantling of wrecks
38310	Dismantling of wrecks
3832	Recovery of sorted materials
38320	Recovery of sorted materials
39	Remediation activities and other waste management services.
390	Remediation activities and other waste management services
3900	Remediation activities and other waste management services
39000	Remediation activities and other waste management services
41	Construction of buildings
411	Development of building projects
4110	Development of building projects
41100	Development of building projects
412	Construction of residential and non-residential buildings
4120	Construction of residential and non-residential buildings
41201	Construction of commercial buildings
41202	Construction of domestic buildings
42	Civil engineering
421	Construction of roads and railways
4211	Construction of roads and motorways
42110	Construction of roads and motorways
4212	Construction of railways and underground railways
42120	Construction of railways and underground railways
4213	Construction of bridges and tunnels
42130	Construction of bridges and tunnels
422	Construction of utility projects
4221	Construction of utility projects for fluids
42210	Construction of utility projects for fluids
4222	Construction of utility projects for electricity and telecommunications
42220	Construction of utility projects for electricity and telecommunications
429	Construction of other civil engineering projects
4291	Construction of water projects
42910	Construction of water projects
4299	Construction of other civil engineering projects n.e.c.
42990	Construction of other civil engineering projects n.e.c.
43	Specialised construction activities
431	Demolition and site preparation
4311	Demolition
43110	Demolition
4312	Site preparation
43120	Site preparation
4313	Test drilling and boring
43130	Test drilling and boring
432	Electrical, plumbing and other construction installation activities
4321	Electrical installation
43210	Electrical installation
4322	Plumbing, heat and air-conditioning installation

43220	Plumbing, heat and air-conditioning installation
4329	Other construction installation
43290	Other construction installation
433	Building completion and finishing
4331	Plastering
43310	Plastering
4332	Joinery installation
43320	Joinery installation
4333	Floor and wall covering
43330	Floor and wall covering
4334	Painting and glazing
43341	Painting
43342	Glazing
4339	Other building completion and finishing
43390	Other building completion and finishing
439	Other specialised construction activities
4391	Roofing activities
43910	Roofing activities
4399	Other specialised construction activities n.e.c.
43991	Scaffold erection
43999	Specialised construction activities (other than scaffold erection) n.e.c.
45	Wholesale and retail trade and repair of motor vehicles and motorcycles
451	Sale of motor vehicles
4511	Sale of cars and light motor vehicles
45111	Sale of new cars and light motor vehicles
45112	Sale of used cars and light motor vehicles
4519	Sale of other motor vehicles
45190	Sale of other motor vehicles
452	Maintenance and repair of motor vehicles
4520	Maintenance and repair of motor vehicles
45200	Maintenance and repair of motor vehicles
453	Sale of motor vehicle parts and accessories
4531	Wholesale trade of motor vehicle parts and accessories
45310	Wholesale trade of motor vehicle parts and accessories
4532	Retail trade of motor vehicle parts and accessories
45320	Retail trade of motor vehicle parts and accessories
454	Sale, maintenance and repair of motorcycles and related parts and accessories
4540	Sale, maintenance and repair of motorcycles and related parts and accessories
45400	Sale, maintenance and repair of motorcycles and related parts and accessories
46	Wholesale trade, except of motor vehicles and motorcycles
461	Wholesale on a fee or contract basis
4611	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods
46110	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods
4612	Agents involved in the sale of fuels, ores, metals and industrial chemicals
46120	Agents involved in the sale of fuels, ores, metals and industrial chemicals
4613	Agents involved in the sale of timber and building materials

46130	Agents involved in the sale of timber and building materials
4614	Agents involved in the sale of machinery, industrial equipment, ships and aircraft
46140	Agents involved in the sale of machinery, industrial equipment, ships and aircraft
4615	Agents involved in the sale of furniture, household goods, hardware and ironmongery
46150	Agents involved in the sale of furniture, household goods, hardware and ironmongery
4616	Agents involved in the sale of textiles, clothing, fur, footwear and leather goods
46160	Agents involved in the sale of textiles, clothing, fur, footwear and leather goods
4617	Agents involved in the sale of food, beverages and tobacco
46170	Agents involved in the sale of food, beverages and tobacco
4618	Agents specialised in the sale of other particular products
46180	Agents specialised in the sale of other particular products
4619	Agents involved in the sale of a variety of goods
46190	Agents involved in the sale of a variety of goods
462	Wholesale of agricultural raw materials and live animals
4621	Wholesale of grain, unmanufactured tobacco, seeds and animal feeds
46210	Wholesale of grain, unmanufactured tobacco, seeds and animal feeds
4622	Wholesale of flowers and plants
46220	Wholesale of flowers and plants
4623	Wholesale of live animals
46230	Wholesale of live animals
4624	Wholesale of hides, skins and leather
46240	Wholesale of hides, skins and leather
463	Wholesale of food, beverages and tobacco
4631	Wholesale of fruit and vegetables
46310	Wholesale of fruit and vegetables
4632	Wholesale of meat and meat products
46320	Wholesale of meat and meat products
4633	Wholesale of dairy products, eggs and edible oils and fats
46330	Wholesale of dairy products, eggs and edible oils and fats
4634	Wholesale of beverages
46341	Wholesale of fruit and vegetable juices, mineral waters and soft drinks
46342	Wholesale of wine, beer, spirits and other alcoholic beverages
4635	Wholesale of tobacco products
46350	Wholesale of tobacco products
4636	Wholesale of sugar and chocolate and sugar confectionery
46360	Wholesale of sugar and chocolate and sugar confectionery
4637	Wholesale of coffee, tea, cocoa and spices
46370	Wholesale of coffee, tea, cocoa and spices
4638	Wholesale of other food, including fish, crustaceans and molluscs
46380	Wholesale of other food, including fish, crustaceans and molluscs
4639	Non-specialised wholesale of food, beverages and tobacco
46390	Non-specialised wholesale of food, beverages and tobacco
464	Wholesale of household goods
4641	Wholesale of textiles
46410	Wholesale of textiles
4642	Wholesale of clothing and footwear
46420	Wholesale of clothing and footwear

4643	Wholesale of electrical household appliances
46431	Wholesale of gramophone records, audio tapes, compact discs and video tapes and of the equipment on which these are played
46439	Wholesale of radio and television goods and of electrical household appliances (other than of gramophone records, audio tapes, compact discs and video tapes and the equipment on which these are played) n.e.c.
4644	Wholesale of china and glassware and cleaning materials
46440	Wholesale of china and glassware and cleaning materials
4645	Wholesale of perfume and cosmetics
46450	Wholesale of perfume and cosmetics
4646	Wholesale of pharmaceutical goods
46460	Wholesale of pharmaceutical goods
4647	Wholesale of furniture, carpets and lighting equipment
46470	Wholesale of furniture, carpets and lighting equipment
4648	Wholesale of watches and jewellery
46480	Wholesale of watches and jewellery
4649	Wholesale of other household goods
46491	Wholesale of musical instruments
46499	Wholesale of household goods (other than musical instruments) n.e.c.
465	Wholesale of information and communication equipment
4651	Wholesale of computers, computer peripheral equipment and software
46510	Wholesale of computers, computer peripheral equipment and software
4652	Wholesale of electronic and telecommunications equipment and parts
46520	Wholesale of electronic and telecommunications equipment and parts
466	Wholesale of other machinery, equipment and supplies
4661	Wholesale of agricultural machinery, equipment and supplies
46610	Wholesale of agricultural machinery, equipment and supplies
4662	Wholesale of machine tools
46620	Wholesale of machine tools
4663	Wholesale of mining, construction and civil engineering machinery
46630	Wholesale of mining, construction and civil engineering machinery
4664	Wholesale of machinery for the textile industry and of sewing and knitting machines
46640	Wholesale of machinery for the textile industry and of sewing and knitting machines
4665	Wholesale of office furniture
46650	Wholesale of office furniture
4666	Wholesale of other office machinery and equipment
46660	Wholesale of other office machinery and equipment
4669	Wholesale of other machinery and equipment
46690	Wholesale of other machinery and equipment
467	Other specialised wholesale
4671	Wholesale of solid, liquid and gaseous fuels and related products
46711	Wholesale of petroleum and petroleum products
46719	Wholesale of fuels and related products (other than petroleum and petroleum products)
4672	Wholesale of metals and metal ores
>46720	Wholesale of metals and metal ores
4673	Wholesale of wood, construction materials and sanitary equipment
46730	Wholesale of wood, construction materials and sanitary equipment

4674	Wholesale of hardware, plumbing and heating equipment and supplies
46740	Wholesale of hardware, plumbing and heating equipment and supplies
4675	Wholesale of chemical products
46750	Wholesale of chemical products
4676	Wholesale of other intermediate products
46760	Wholesale of other intermediate products
4677	Wholesale of waste and scrap
46770	Wholesale of waste and scrap
469	Non-specialised wholesale trade
4690	Non-specialised wholesale trade
46900	Non-specialised wholesale trade
47	Retail trade, except of motor vehicles and motorcycles
471	Retail sale in non-specialised stores
4711	Retail sale in non-specialised stores with food, beverages or tobacco predominating
47110	Retail sale in non-specialised stores with food, beverages or tobacco predominating
4719	Other retail sale in non-specialised stores
47190	Other retail sale in non-specialised stores
472	Retail sale of food, beverages and tobacco in specialised stores
4721	Retail sale of fruit and vegetables in specialised stores
47210	Retail sale of fruit and vegetables in specialised stores
4722	Retail sale of meat and meat products in specialised stores
47220	Retail sale of meat and meat products in specialised stores
4723	Retail sale of fish, crustaceans and molluscs in specialised stores
47230	Retail sale of fish, crustaceans and molluscs in specialised stores
4724	Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores
47240	Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores
4725	Retail sale of beverages in specialised stores
47250	Retail sale of beverages in specialised stores
4726	Retail sale of tobacco products in specialised stores
47260	Retail sale of tobacco products in specialised stores
4729	Other retail sale of food in specialised stores
47290	Other retail sale of food in specialised stores
473	Retail sale of automotive fuel in specialised stores
4730	Retail sale of automotive fuel in specialised stores
47300	Retail sale of automotive fuel in specialised stores
474	Retail sale of information and communication equipment in specialised stores
4741	Retail sale of computers, peripheral units and software in specialised stores
47410	Retail sale of computers, peripheral units and software in specialised stores
4742	Retail sale of telecommunications equipment in specialised stores
47421	Retail sale of mobile telephones in specialised stores
47429	Retail sale of telecommunications equipment (other than mobile telephones) n.e.c., in specialised stores
4743	Retail sale of audio and video equipment in specialised stores
47430	Retail sale of audio and video equipment in specialised stores
475	Retail sale of other household equipment in specialised stores
4751	Retail sale of textiles in specialised stores

47510	Retail sale of textiles in specialised stores
4752	Retail sale of hardware, paints and glass in specialised stores
47520	Retail sale of hardware, paints and glass in specialised stores
4753	Retail sale of carpets, rugs, wall and floor coverings in specialised stores
47530	Retail sale of carpets, rugs, wall and floor coverings in specialised stores
4754	Retail sale of electrical household appliances in specialised stores
47540	Retail sale of electrical household appliances in specialised stores
4759	Retail sale of furniture, lighting equipment and other household articles in specialised stores
47591	Retail sale of musical instruments and scores in specialised stores
47599	Retail sale of furniture, lighting equipment and other household articles (other than musical instruments) n.e.c., in specialised stores
476	Retail sale of cultural and recreation goods in specialised stores
4761	Retail sale of books in specialised stores
47610	Retail sale of books in specialised stores
4762	Retail sale of newspapers and stationery in specialised stores
47620	Retail sale of newspapers and stationery in specialised stores
4763	Retail sale of music and video recordings in specialised stores
47630	Retail sale of music and video recordings in specialised stores
4764	Retail sale of sporting equipment in specialised stores
47640	Retail sale of sporting equipment in specialised stores
4765	Retail sale of games and toys in specialised stores
47650	Retail sale of games and toys in specialised stores
477	Retail sale of other goods in specialised stores
4771	Retail sale of clothing in specialised stores
47710	Retail sale of clothing in specialised stores
4772	Retail sale of footwear and leather goods in specialised stores
47721	Retail sale of footwear in specialised stores
47722	Retail sale of leather goods in specialised stores
4773	Dispensing chemist in specialised stores
47730	Dispensing chemist in specialised stores
4774	Retail sale of medical and orthopaedic goods in specialised stores
47741	Retail sale of hearing aids in specialised stores
47749	Retail sale of medical and orthopaedic goods (other than hearing aids) n.e.c., in specialised stores
4775	Retail sale of cosmetic and toilet articles in specialised stores
47750	Retail sale of cosmetic and toilet articles in specialised stores
4776	Retail sale of flowers, plants, seeds, fertilisers, pet animals and pet food in specialised stores
47760	Retail sale of flowers, plants, seeds, fertilisers, pet animals and pet food in specialised stores
4777	Retail sale of watches and jewellery in specialised stores
47770	Retail sale of watches and jewellery in specialised stores
4778	Other retail sale of new goods in specialised stores
47781	Retail sale in commercial art galleries
47782	Retail sale by opticians
47789	Other retail sale of new goods in specialised stores (other than by opticians or commercial art galleries), n.e.c
4779	Retail sale of second-hand goods in stores

47791	Retail sale of antiques including antique books, in stores
47799	Retail sale of second-hand goods (other than antiques and antique books) in stores
478	Retail sale via stalls and markets
4781	Retail sale via stalls and markets of food, beverages and tobacco products
47810	Retail sale via stalls and markets of food, beverages and tobacco products
4782	Retail sale via stalls and markets of textiles, clothing and footwear
47820	Retail sale via stalls and markets of textiles, clothing and footwear
4789	Retail sale via stalls and markets of other goods
47890	Retail sale via stalls and markets of other goods
479	Retail trade not in stores, stalls or markets
4791	Retail sale via mail order houses or via Internet
47910	Retail sale via mail order houses or via Internet
4799	Other retail sale not in stores, stalls or markets
47990	Other retail sale not in stores, stalls or markets
49	Land transport and transport via pipelines
491	Passenger rail transport, interurban
4910	Passenger rail transport, interurban
49100	Passenger rail transport, interurban
492	Freight rail transport
4920	Freight rail transport
49200	Freight rail transport
493	Other passenger land transport
4931	Urban and suburban passenger land transport
49311	Urban, suburban or metropolitan area passenger railway transportation by underground, metro and similar systems
49319	Urban, suburban or metropolitan area passenger land transport other than railway transportation by underground, metro and similar systems
4932	Taxi operation
49320	Taxi operation
4939	Other passenger land transport n.e.c.
49390	Other passenger land transport n.e.c.
494	Freight transport by road and removal services
4941	Freight transport by road
49410	Freight transport by road
4942	Removal services
49420	Removal services
495	Transport via pipeline
4950	Transport via pipeline
49500	Transport via pipeline
50	Water transport
501	Sea and coastal passenger water transport
5010	Sea and coastal passenger water transport
50100	Sea and coastal passenger water transport
502	Sea and coastal freight water transport
5020	Sea and coastal freight water transport
50200	Sea and coastal freight water transport
503	Inland passenger water transport
5030	Inland passenger water transport

	50300	Inland passenger water transport
	504	Inland freight water transport
	5040	Inland freight water transport
	50400	Inland freight water transport
	51	Air transport
	511	Passenger air transport
	5110	Passenger air transport
	51101	Scheduled passenger air transport
	51102	Non-scheduled passenger air transport
	512	Freight air transport and space transport
	5121	Freight air transport
	51210	Freight air transport
	5122	Space transport
	51220	Space transport
	52	Warehousing and support activities for transportation
	521	Warehousing and storage
	5210	Warehousing and storage
	52101	Operation of warehousing and storage facilities for water transport activities of division 50
	52102	Operation of warehousing and storage facilities for air transport activities of division 51
	52103	Operation of warehousing and storage facilities for land transport activities of division 49
	522	Support activities for transportation
	5221	Service activities incidental to land transportation
	52211	Operation of rail freight terminals
	52212	Operation of rail passenger facilities at railway stations
	52213	Operation of bus and coach passenger facilities at bus and coach stations
	52219	Other service activities incidental to land transportation, n.e.c. (not including operation of rail freight terminals, passenger facilities at railway stations or passenger facilities at bus and coach stations)
	5222	Service activities incidental to water transportation
	52220	Service activities incidental to water transportation
	52223	Service activities incidental to air transportation
	52230	Service activities incidental to air transportation
	5224	Cargo handling
	52241	Cargo handling for water transport activities of division 50
	52242	Cargo handling for air transport activities of division 51
	52243	Cargo handling for land transport activities of division 49
	5229	Other transportation support activities
	52290	Other transportation support activities
	53	Postal and courier activities
	531	Postal activities under universal service obligation
	5310	Postal activities under universal service obligation
	53100	Postal activities under universal service obligation
	532	Other postal and courier activities
	5320	Other postal and courier activities
	53201	Licensed Carriers
	53202	Unlicensed Carriers
	55	Accommodation

551	Hotels and similar accommodation
5510	Hotels and similar accommodation
55100	Hotels and similar accommodation
552	Holiday and other short-stay accommodation
5520	Holiday and other short-stay accommodation
55201	Holiday centres and villages
55202	Youth hostels
55209	Other holiday and other short-stay accommodation (not including holiday centres and villages or youth hostels) n.e.c.
553	Camping grounds, recreational vehicle parks and trailer parks
5530	Camping grounds, recreational vehicle parks and trailer parks
55300	Camping grounds, recreational vehicle parks and trailer parks
559	Other accommodation
5590	Other accommodation
55900	Other accommodation
56	Food and beverage service activities
561	Restaurants and mobile food service activities
5610	Restaurants and mobile food service activities
56101	Licensed restaurants
56102	Unlicensed restaurants and cafes
56103	Take away food shops and mobile food stands
562	Event catering and other food service activities
5621	Event catering activities
56210	Event catering activities
5629	Other food service activities
56290	Other food service activities
563	Beverage serving activities
5630	Beverage serving activities
56301	Licensed clubs
56302	Public houses and bars
58	Publishing activities
581	Publishing of books, periodicals and other publishing activities
5811	Book publishing
58110	Book publishing
5812	Publishing of directories and mailing lists
58120	Publishing of directories and mailing lists
5813	Publishing of newspapers
58130	Publishing of newspapers
5814	Publishing of journals and periodicals
58141	Publishing of learned journals
58142	Publishing of consumer, business and professional journals and periodicals
5819	Other publishing activities
58190	Other publishing activities
582	Software publishing
5821	Publishing of computer games
58210	Publishing of computer games
5829	Other software publishing
58290	Other software publishing

59	Motion picture, video and television programme production, sound recording and music publishing activities
591	Motion picture, video and television programme activities
5911	Motion picture, video and television programme production activities
59111	Motion picture production activities
59112	Video production activities
59113	Television programme production activities
5912	Motion picture, video and television programme post-production activities
59120	Motion picture, video and television programme post-production activities
5913	Motion picture, video and television programme distribution activities
59131	Motion picture distribution activities
59132	Video distribution activities
59133	Television programme distribution activities
5914	Motion picture projection activities
59140	Motion picture projection activities
592	Sound recording and music publishing activities
5920	Sound recording and music publishing activities
59200	Sound recording and music publishing activities
60	Programming and broadcasting activities
601	Radio broadcasting
6010	Radio broadcasting
60100	Radio broadcasting
602	Television programming and broadcasting activities
6020	Television programming and broadcasting activities
60200	Television programming and broadcasting activities
61	Telecommunications
611	Wired telecommunications activities
6110	Wired telecommunications activities
61100	Wired telecommunications activities
612	Wireless telecommunications activities
6120	Wireless telecommunications activities
61200	Wireless telecommunications activities
613	Satellite telecommunications activities
6130	Satellite telecommunications activities
61300	Satellite telecommunications activities
619	Other telecommunications activities
6190	Other telecommunications activities
61900	Other telecommunications activities
62	Computer programming, consultancy and related activities
620	Computer programming, consultancy and related activities
6201	Computer programming activities
62011	Ready-made interactive leisure and entertainment software development
62012	Business and domestic software development
6202	Computer consultancy activities
62020	Computer consultancy activities
6203	Computer facilities management activities
62030	Computer facilities management activities
6209	Other information technology and computer service activities

62090	Other information technology and computer service activities
63	Information service activities
631	Data processing, hosting and related activities; web portals
6311	Data processing, hosting and related activities
63110	Data processing, hosting and related activities
6312	Web portals
63120	Web portals
639	Other information service activities
6391	News agency activities
63910	News agency activities
6399	Other information service activities n.e.c.
63990	Other information service activities n.e.c.
64	Financial service activities, except insurance and pension funding
641	Monetary intermediation
6411	Central banking
64110	Central banking
6419	Other monetary intermediation
64191	Banks
64192	Building societies
642	Activities of holding companies
6420	Activities of holding companies
64201	Activities of agricultural holding companies
64202	Activities of production holding companies
64203	Activities of construction holding companies
6420/4	Activities of distribution holding companies
64205	Activities of financial services holding companies
64209	Activities of other holding companies (not including agricultural, production, construction, distribution and financial services holding companies) n.e.c.
643	Trusts, funds and similar financial entities
6430	Trusts, funds and similar financial entities
64301	Activities of investment trusts
64302	Activities of unit trusts
64303	Activities of venture and development capital companies
64304	Activities of open-ended investment companies
64305	Activities of property unit trusts
64306	Activities of real estate investment trusts
649	Other financial service activities, except insurance and pension funding
6491	Financial leasing
64910	Financial leasing
6492	Other credit granting
64921	Credit granting by non-deposit taking finance houses and other specialist consumer credit grantors
64922	Activities of mortgage finance companies
64929	Other credit granting (not including credit granting by non-deposit taking finance houses and other specialist consumer credit grantors and activities of mortgage finance companies) n.e.c.
6499	Other financial service activities, except insurance and pension funding, n.e.c.
64991	Security dealing on own account
64992	Factoring

64999	Other financial service activities, except insurance and pension funding, (not including security dealing on own account and factoring) n.e.c.
65	Insurance, reinsurance and pension funding, except compulsory social security
651	Insurance
6511	Life insurance
65110	Life insurance
6512	Non-life insurance
65120	Non-life insurance
652	Reinsurance
6520	Reinsurance
65201	Life reinsurance
65202	Non-life reinsurance
653	Pension funding
6530	Pension funding
65300	Pension funding
66	Activities auxiliary to financial services and insurance activities
661	Activities auxiliary to financial services, except insurance and pension funding
6611	Administration of financial markets
66110	Administration of financial markets
6612	Security and commodity contracts brokerage
66120	Security and commodity contracts brokerage
6619	Other activities auxiliary to financial services, except insurance and pension funding
66190	Other activities auxiliary to financial services, except insurance and pension funding
662	Activities auxiliary to insurance and pension funding
6621	Risk and damage evaluation
66210	Risk and damage evaluation
6622	Activities of insurance agents and brokers
66220	Activities of insurance agents and brokers
6629	Other activities auxiliary to insurance and pension funding
66290	Other activities auxiliary to insurance and pension funding
663	Fund management activities
6630	Fund management activities
66300	Fund management activities
68	Real estate activities
681	Buying and selling of own real estate
6810	Buying and selling of own real estate
68100	Buying and selling of own real estate
682	Renting and operating of own or leased real estate
6820	Renting and operating of own or leased real estate
68201	Renting and operating of Housing Association real estate
68202	Letting and operating of conference and exhibition centres
68209	Letting and operating of own or leased real estate (other than Housing Association real estate and conference and exhibition services) n.e.c.
683	Real estate activities on a fee or contract basis
6831	Real estate agencies
68310	Real estate agencies
6832	Management of real estate on a fee or contract basis
68320	Management of real estate on a fee or contract basis

69	Legal and accounting activities
691	Legal activities
6910	Legal activities
69101	Barristers at law
69102	Solicitors
69109	Activities of patent and copyright agents; other legal activities (other than those of barristers and solicitors) n.e.c.
692	Accounting, bookkeeping and auditing activities; tax consultancy
6920	Accounting, bookkeeping and auditing activities; tax consultancy
69201	Accounting, and auditing activities
69202	Bookkeeping activities
69203	Tax consultancy
70	Activities of head offices; management consultancy activities
701	Activities of head offices
7010	Activities of head offices
70100	Activities of head offices
702	Management consultancy activities
7021	Public relations and communication activities
70210	Public relations and communication activities
7022	Business and other management consultancy activities
70221	Financial management
70229	Management consultancy activities (other than financial management)
71	Architectural and engineering activities; technical testing and analysis
711	Architectural and engineering activities and related technical consultancy
7111	Architectural activities
71111	Architectural activities
71112	Urban planning and landscape architectural activities
7112	Engineering activities and related technical consultancy
71121	Engineering design activities for industrial process and production
71122	Engineering related scientific and technical consulting activities
71129	Other engineering activities (not including engineering design for industrial process and production or engineering related scientific and technical consulting activities)
712	Technical testing and analysis
7120	Technical testing and analysis
71200	Technical testing and analysis
72	Scientific research and development
721	Research and experimental development on natural sciences and engineering
7211	Research and experimental development on biotechnology
72110	Research and experimental development on biotechnology
7219	Other research and experimental development on natural sciences and engineering
72190	Other research and experimental development on natural sciences and engineering
722	Research and experimental development on social sciences and humanities
7220	Research and experimental development on social sciences and humanities
72200	Research and experimental development on social sciences and humanities
73	Advertising and market research
731	Advertising
7311	Advertising agencies
73110	Advertising agencies

7312	Media representation
73120	Media representation
732	Market research and public opinion polling
7320	Market research and public opinion polling
73200	Market research and public opinion polling
74	Other professional, scientific and technical activities
741	Specialised design activities
7410	Specialised design activities
74100	Specialised design activities
742	Photographic activities
7420	Photographic activities
74201	Portrait photographic activities
74202	Other specialist photography (not including portrait photography)
74203	Film processing
74209	Other photographic activities (not including portrait and other specialist photography and film processing) n.e.c.
743	Translation and interpretation activities
7430	Translation and interpretation activities
74300	Translation and interpretation activities
749	Other professional, scientific and technical activities n.e.c.
7490	Other professional, scientific and technical activities n.e.c.
74901	Environmental consulting activities
74902	Quantity surveying activities
74909	Other professional, scientific and technical activities (not including environmental consultancy or quantity surveying) n.e.c.
75	Veterinary activities
750	Veterinary activities
7500	Veterinary activities
75000	Veterinary activities
77	Rental and leasing activities
771	Renting and leasing of motor vehicles
7711	Renting and leasing of cars and light motor vehicles
77110	Renting and leasing of cars and light motor vehicles
7712	Renting and leasing of trucks
77120	Renting and leasing of trucks
772	Renting and leasing of personal and household goods
7721	Renting and leasing of recreational and sports goods
77210	Renting and leasing of recreational and sports goods
7722	Renting of video tapes and disks
77220	Renting of video tapes and disks
7729	Renting and leasing of other personal and household goods
77291	Renting and leasing of media entertainment equipment
77299	Renting and leasing of other personal and household goods (other than media entertainment equipment)
773	Renting and leasing of other machinery, equipment and tangible goods
7731	Renting and leasing of agricultural machinery and equipment
77310	Renting and leasing of agricultural machinery and equipment
7732	Renting and leasing of construction and civil engineering machinery and equipment

77320	Renting and leasing of construction and civil engineering machinery and equipment
7733	Renting and leasing of office machinery and equipment (including computers)
77330	Renting and leasing of office machinery and equipment (including computers)
7734	Renting and leasing of water transport equipment
77341	Renting and leasing of passenger water transport equipment
77342	Renting and leasing of freight water transport equipment
7735	Renting and leasing of air transport equipment
77351	Renting and leasing of passenger air transport equipment
77352	Renting and leasing of freight air transport equipment
7739	Renting and leasing of other machinery, equipment and tangible goods n.e.c.
77390	Renting and leasing of other machinery, equipment and tangible goods n.e.c.
774	Leasing of intellectual property and similar products, except copyrighted works
7740	Leasing of intellectual property and similar products, except copyrighted works
77400	Leasing of intellectual property and similar products, except copyrighted works
78	Employment activities
781	Activities of employment placement agencies
7810	Activities of employment placement agencies
78101	Motion picture, television and other theatrical casting
78109	Activities of employment placement agencies (other than motion picture, television and other theatrical casting) n.e.c.
782	Temporary employment agency activities
7820	Temporary employment agency activities
78200	Temporary employment agency activities
783	Other human resources provision
7830	Other human resources provision
78300	Other human resources provision
79	Travel agency, tour operator and other reservation service and related activities
791	Travel agency and tour operator activities
7911	Travel agency activities
79110	Travel agency activities
7912	Tour operator activities
79120	Tour operator activities
799	Other reservation service and related activities
7990	Other reservation service and related activities
79901	Activities of tourist guides
79909	Other reservation service activities (not including activities of tourist guides)
80	Security and investigation activities
801	Private security activities
8010	Private security activities
80100	Private security activities
802	Security systems service activities
8020	Security systems service activities
80200	Security systems service activities
803	Investigation activities
8030	Investigation activities
80300	Investigation activities
81	Services to buildings and landscape activities
811	Combined facilities support activities

8110	Combined facilities support activities
81100	Combined facilities support activities
812	Cleaning activities
8121	General cleaning of buildings
81210	General cleaning of buildings
8122	Other building and industrial cleaning activities
81221	Window cleaning services
81222	Specialised cleaning services
81223	Furnace and chimney cleaning services
81229	Building and industrial cleaning activities (other than window cleaning, specialised cleaning and furnace and chimney cleaning services) n.e.c.
8129	Other cleaning activities
81291	Disinfecting and extermination services
81299	Cleaning services (other than disinfecting and extermination services) n.e.c.
813	Landscape service activities
8130	Landscape service activities
81300	Landscape service activities
82	Office administrative, office support and other business support activities
821	Office administrative and support activities
8211	Combined office administrative service activities
82110	Combined office administrative service activities
8219	Photocopying, document preparation and other specialised office support activities
82190	Photocopying, document preparation and other specialised office support activities
822	Activities of call centres
8220	Activities of call centres
82200	Activities of call centres
823	Organisation of conventions and trade shows
8230	Organisation of conventions and trade shows
82301	Activities of exhibition and fair organizers
82302	Activities of conference organizers
829	Business support service activities n.e.c.
8291	Activities of collection agencies and credit bureaus
82911	Activities of collection agencies
82912	Activities of credit bureaus
8292	Packaging activities
82920	Packaging activities
8299	Other business support service activities n.e.c.
82990	Other business support service activities n.e.c.
84	Public administration and defence; compulsory social security
841	Administration of the State and the economic and social policy of the community
8411	General public administration activities
84110	General public administration activities
8412	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
84120	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security
8413	Regulation of and contribution to more efficient operation of businesses
84130	Regulation of and contribution to more efficient operation of businesses

842	Provision of services to the community as a whole
8421	Foreign affairs
84210	Foreign affairs
8422	Defence activities
84220	Defence activities
8423	Justice and judicial activities
84230	Justice and judicial activities
8424	Public order and safety activities
84240	Public order and safety activities
8425	Fire service activities
84250	Fire service activities
843	Compulsory social security activities
8430	Compulsory social security activities
84300	Compulsory social security activities
85	Education
851	Pre-primary education
8510	Pre-primary education
85100	Pre-primary education
852	Primary education
8520	Primary education
85200	Primary education
853	Secondary education
8531	General secondary education
85310	General secondary education
8532	Technical and vocational secondary education
85320	Technical and vocational secondary education
854	Higher education
8541	Post-secondary non-tertiary education
85410	Post-secondary non-tertiary education
8542	Tertiary education
85421	First-degree level higher education
85422	Post-graduate level higher education
855	Other education
8551	Sports and recreation education
85510	Sports and recreation education
8552	Cultural education
85520	Cultural education
8553	Driving school activities
85530	Driving school activities
8559	Other education n.e.c.
85590	Other education n.e.c.
856	Educational support activities
8560	Educational support activities
85600	Educational support activities
86	Human health activities
861	Hospital activities
8610	Hospital activities

86101	Hospital activities
86102	Medical nursing home activities
862	Medical and dental practice activities
8621	General medical practice activities
86210	General medical practice activities
8622	Specialist medical practice activities
86220	Specialist medical practice activities
8623	Dental practice activities
86230	Dental practice activities
869	Other human health activities
8690	Other human health activities
86900	Other human health activities
87	Residential care activities
871	Residential nursing care activities
8710	Residential nursing care activities
87100	Residential nursing care activities
872	Residential care activities for learning disabilities, mental health and substance abuse
8720	Residential care activities for learning disabilities, mental health and substance abuse
87200	Residential care activities for learning disabilities, mental health and substance abuse
873	Residential care activities for the elderly and disabled
8730	Residential care activities for the elderly and disabled
87300	Residential care activities for the elderly and disabled
879	Other residential care activities
8790	Other residential care activities
87900	Other residential care activities
88	Social work activities without accommodation
881	Social work activities without accommodation for the elderly and disabled
8810	Social work activities without accommodation for the elderly and disabled
88100	Social work activities without accommodation for the elderly and disabled
889	Other social work activities without accommodation
8891	Child day-care activities
88910	Child day-care activities
8899	Other social work activities without accommodation n.e.c.
88990	Other social work activities without accommodation n.e.c.
90	Creative, arts and entertainment activities
900	Creative, arts and entertainment activities
9001	Performing arts
90010	Performing arts
9002	Support activities to performing arts
90020	Support activities to performing arts
9003	Artistic creation
90030	Artistic creation
9004	Operation of arts facilities
90040	Operation of arts facilities
91	Libraries, archives, museums and other cultural activities
910	Libraries, archives, museums and other cultural activities
9101	Library and archive activities

91011	Library activities
91012	Archive activities
9102	Museum activities
91020	Museum activities
9103	Operation of historical sites and buildings and similar visitor attractions
91030	Operation of historical sites and buildings and similar visitor attractions
9104	Botanical and zoological gardens and nature reserve activities
91040	Botanical and zoological gardens and nature reserve activities
92	Gambling and betting activities
920	Gambling and betting activities
9200	Gambling and betting activities
92000	Gambling and betting activities
93	Sports activities and amusement and recreation activities
931	Sports activities
9311	Operation of sports facilities
93110	Operation of sports facilities
9312	Activities of sport clubs
93120	Activities of sport clubs
9313	Fitness facilities
93130	Fitness facilities
9319	Other sports activities
93191	Activities of racehorse owners
93199	Other sports activities (not including activities of racehorse owners) n.e.c.
932	Amusement and recreation activities
9321	Activities of amusement parks and theme parks
93210	Activities of amusement parks and theme parks
9329	Other amusement and recreation activities
93290	Other amusement and recreation activities
94	Activities of membership organisations
941	Activities of business, employers and professional membership organisations
9411	Activities of business and employers membership organisations
94110	Activities of business and employers membership organisations
9412	Activities of professional membership organisations
94120	Activities of professional membership organisations
942	Activities of trade unions
9420	Activities of trade unions
94200	Activities of trade unions
949	Activities of other membership organisations
9491	Activities of religious organisations
94910	Activities of religious organisations
9492	Activities of political organisations
94920	Activities of political organisations
9499	Activities of other membership organisations n.e.c.
94990	Activities of other membership organisations n.e.c.
95	Repair of computers and personal and household goods
951	Repair of computers and communication equipment
9511	Repair of computers and peripheral equipment

95110	Repair of computers and peripheral equipment
9512	Repair of communication equipment
95120	Repair of communication equipment
952	Repair of personal and household goods
9521	Repair of consumer electronics
95210	Repair of consumer electronics
9522	Repair of household appliances and home and garden equipment
95220	Repair of household appliances and home and garden equipment
9523	Repair of footwear and leather goods
95230	Repair of footwear and leather goods
9524	Repair of furniture and home furnishings
95240	Repair of furniture and home furnishings
9525	Repair of watches, clocks and jewellery
95250	Repair of watches, clocks and jewellery
9529	Repair of other personal and household goods
95290	Repair of other personal and household goods
96	Other personal service activities
960	Other personal service activities
9601	Washing and (dry-)cleaning of textile and fur products
96010	Washing and (dry-)cleaning of textile and fur products
9602	Hairdressing and other beauty treatment
96020	Hairdressing and other beauty treatment
9603	Funeral and related activities
96030	Funeral and related activities
9604	Physical well-being activities
96040	Physical well-being activities
9609	Other personal service activities n.e.c.
96090	Other personal service activities n.e.c.
97	Activities of households as employers of domestic personnel
970	Activities of households as employers of domestic personnel
9700	Activities of households as employers of domestic personnel
97000	Activities of households as employers of domestic personnel
98	Undifferentiated goods- and services-producing activities of private households for own use
981	Undifferentiated goods-producing activities of private households for own use
9810	Undifferentiated goods-producing activities of private households for own use
98100	Undifferentiated goods-producing activities of private households for own use
982	Undifferentiated service-producing activities of private households for own use
9820	Undifferentiated service-producing activities of private households for own use
98200	Undifferentiated service-producing activities of private households for own use
99	Activities of extraterritorial organisations and bodies
990	Activities of extraterritorial organisations and bodies
9900	Activities of extraterritorial organisations and bodies
99000	Activities of extraterritorial organisations and bodies

1.2.16 Industry Classification - US SIC[Refresh](#)

Code	Industry description
01	Agricultural production-crops
011	Cash grains
0111	Wheat
0112	Rice
0115	Corn
0116	Soybeans
0119	Cash grains, not elsewhere classified
013	Field crops, except cash grains
0131	Cotton
0132	Tobacco
0133	Sugarcane and sugar beets
0134	Irish potatoes
0139	Field crops, except cash grains, not elsewhere classified
016	Vegetables and melons
0161	Vegetables and melons
017	Fruits and tree nuts
0171	Berry crops
0172	Grapes
0173	Tree nuts
0174	Citrus fruits
0175	Deciduous tree fruits
0179	Fruits and tree nuts, not elsewhere classified
018	Horticultural specialities
0181	Ornamental floriculture and nursery products
0182	Food crops grown under cover
019	General farms, primarily crop
0191	General farms, primarily crop
02	Agricultural production-livestock and animal specialities
021	Livestock, except dairy and poultry
0211	Beef cattle feedlots
0212	Beef cattle, except feedlots
0213	Hogs
0214	Sheep and goats
0219	General livestock, except dairy and poultry
024	Dairy farms
0241	Dairy farms
025	Poultry and eggs
0251	Broiler, fryer, and roaster chickens
0252	Chicken eggs
0253	Turkeys and turkeys eggs
0254	Poultry hatcheries
0259	Poultry and eggs, not elsewhere classified
027	Animal specialities
0271	Fur-bearing animal and rabbits
0272	Horses and other equines
0273	Animal aquaculture

0279	Animal specialities, not elsewhere classified
029	General farms, primarily livestock and animal specialities
0291	General farms, primarily livestock and animal specialities
07	Agricultural services
071	Soil preparation services
0711	Soil preparation services
072	Crop services
0721	Crop planting, cultivating, and protecting
0722	Crop harvesting, primarily by machine
0723	Crop preparation services for market, except cotton ginning
0724	Cotton ginning
074	Veterinary services
0741	Veterinary services for livestock
0742	Veterinary services for animal specialities
075	Animal services, except veterinary
0751	Livestock services, except veterinary
0752	Animal speciality services, except veterinary
076	Farm labor and management services
0761	Farm labor contractors and crew leaders
0762	Farm management services
078	Landscape and horticultural services
0781	Landscape counseling and planning
0782	Lawn and garden services
0783	Ornamental shrub and tree services
08	Forestry
081	Timber tracts
0811	Timber tracts
083	Forest nurseries and gathering of forest products
0831	Forest nurseries and gathering of forest products
085	Forestry services
0851	Forestry services
09	Fishing, hunting and trapping
091	Commercial fishing
0912	Finfish
0913	Shellfish
0919	Miscellaneous marine products
092	Fish hatcheries and preserves
0921	Fish hatcheries and preserves
097	Hunting and trapping and game propagation
0971	Hunting and trapping and game propagation
10	Metal mining
101	Iron ores
1011	Iron ores
102	Copper ores
1021	Copper ores
103	Lead and zinc ores
1031	Lead and zinc ores

104	Gold and silver ores
1041	Gold ores
1044	Silver ores
106	Ferroalloy ores, except vanadium
1061	Ferroalloy ores, except vanadium
108	Metal mining services
1081	Metal mining services
109	Miscellaneous metal ores
1094	Uranium- radium-vanadium ores
1099	Miscellaneous metal ores, not elsewhere classified
12	Coal mining
122	Bituminous coal and lignite mining
1221	Bituminous coal and lignite surface mining
1222	Bituminous coal underground mining
123	Anthracite mining
1231	Anthracite mining
124	Coal mining services
1241	Coal mining services
13	Oil and gas extraction
131	Crude petroleum and natural gas
1311	Crude petroleum and natural gas
132	Natural gas liquids
1321	Natural gas liquids
138	Oil and gas fields services
1381	Drilling oil and gas wells
1382	Oil and gas field exploration services
1389	Oil and gas field services, not elsewhere classified
14	Mining and quarrying of nonmetallic minerals, except fuels
141	Dimension stone
1411	Dimension stone
142	Crushed and broken stone, including riprap
1422	Crushed and broken limestone
1423	Crushed and broken granite
1429	Crushed and broken stone, not elsewhere classified
144	Sand and gravel
1442	Construction sand and gravel
1446	Industrial sand
145	Clay, ceramic and refractory minerals
1455	Kaolin and ball clay
1459	Clay, ceramic and refractory minerals, not elsewhere classified
147	Chemical and fertilizer mineral mining
1474	Potash, soda and borate minerals
1475	Phosphate rock
1479	Chemical and fertilizer mineral mining, not elsewhere classified
148	Nonmetallic minerals services, except fuels
1481	Nonmetallic minerals services, except fuels
149	Miscellaneous nonmetallic minerals, except fuels

1499	Miscellaneous nonmetallic minerals, except fuels
15	Building construction-general contractors and operative builders
152	General building contractors-residential buildings
1521	General contractors-single-family houses
1522	General contractors- residential buildings, other than single-family
153	Operative builders
1531	Operative builders
154	General building contractors-nonresidential buildings
1541	General contractors-Industrial buildings and warehouses
1542	General contractors-Nonresidential buildings, other than industrial buildings and warehouses
16	Heavy construction other than building construction-contractors
161	Highway and street construction, except elevated highways
1611	Highway and street construction, except elevated highways
162	Heavy construction, except highway and street construction
1622	Bridge, tunnel and elevated highway construction
1623	Water, sewer, pipeline and communications and power line construction
1629	Heavy construction, not elsewhere classified
17	Construction-special trade contractors
171	Plumbing, heating and air-conditioning
1711	Plumbing, heating and air-conditioning
172	Painting and paper hanging
1721	Painting and paper hanging
173	Electrical work
1731	Electrical work
174	Masonry, stonework, tile setting and plastering
1741	Masonry, stone setting and other stone work
1742	Plastering, drywall, acoustical and insulation work
1743	Terrazzo, tile, marble and mosaic work
175	Carpentry and floor work
1751	Carpentry work
1752	Floor laying and other floor work, not elsewhere classified
176	Roofing, siding and sheet metal work
1761	Roofing, siding and sheet metal work
177	Concrete work
1771	Concrete work
178	Water well drilling
1781	Water well drilling
179	Miscellaneous special trade contractors
1791	Structural steel erection
1793	Glass and glazing work
1794	Excavation work
1795	Wrecking and demolition work
1796	Installation or Erection of building equipment, not elsewhere classified
1799	Special trade contractors, not elsewhere classified
20	Food and kindred products
201	Meat products
2011	Meat packing plants

2013	Sausages and other prepared meat products
2015	Poultry slaughtering and processing
202	Dairy products
2021	Creamery butter manufacturing
2022	Natural, processed and imitation cheese manufacturing
2023	Dry, condensed and evaporated dairy products manufacturing
2024	Ice cream and frozen desserts manufacturing
2026	Fluid milk manufacturing
203	Canned, frozen and preserved fruits, vegetables and food specialities manufacturing
2032	Canned specialities manufacturing
2033	Canned fruits, vegetables, preserves, jams and jellies manufacturing
2034	Dried and dehydrated fruits, vegetables and soup mixes manufacturing
2035	Pickled fruits and vegetables, vegetable sauces and seasonings, and salad dressings manufacturing
2037	Frozen fruits, fruit juices and vegetables manufacturing
2038	Frozen specialities, not elsewhere classified manufacturing
204	Grain mill products
2041	Flour and other grain mill products manufacturing
2043	Cereal breakfast foods manufacturing
2044	Rice milling manufacturing
2045	Prepared flour mixes and doughs manufacturing
2046	Wet corn milling manufacturing
2047	Dog and cat food manufacturing
2048	Prepared feeds and feed ingredients for animals and fowls, except dogs and cats manufacturing
205	Bakery products manufacturing
2051	Bread and other bakery products, except cookies and crackers manufacturing
2052	Cookies and crackers manufacturing
2053	Frozen bakery products, except bread manufacturing
206	Sugar and confectionery products manufacturing
2061	Cane sugar, except refining
2062	Cane sugar refining
2063	Beet sugar
2064	Candy and other confectionery products manufacturing
2066	Chocolate and cocoa products manufacturing
2067	Chewing gum manufacturing
2068	Salted and roasted nuts and seeds manufacturing
207	Fats and oils manufacturing
2074	Cottonseed oil mills manufacturing
2075	Soybean oil mills manufacturing
2076	Vegetable oil mills, except corn, cottonseed and soybean
2077	Animal and marine fats and oils
2079	Shortening, table oils, margarine and other edible fats and oils, not elsewhere classified
208	Beverages
2082	Malt beverages
2083	Malt
2084	Wines, brandy and brandy spirits

2085	Distilled and blended liquors
2086	Bottled and canned soft drinks and carbonated waters
2087	Flavoring extracts and flavoring syrups, not elsewhere classified
209	Miscellaneous food preparations and kindred products
2091	Canned and cured fish and seafoods
2092	Prepared fresh or frozen fish and seafoods
2095	Roasted coffee
2096	Potato chips, corn chips and similar snacks
2097	Manufactured ice
2098	Macaroni, spaghetti, vermicelli and noodles
2099	Food preparations, not elsewhere classified
21	Tobacco products manufacturing
211	Cigarettes manufacturing
2111	Cigarettes manufacturing
212	Cigars manufacturing
2121	Cigars manufacturing
213	Chewing and smoking tobacco and snuff manufacturing
2131	Chewing and smoking tobacco and snuff
214	Tobacco stemming and redrying manufacturing
2141	Tobacco stemming and redrying manufacturing
22	Textile mill products manufacturing
221	Broadwoven fabric mills, cotton manufacturing
2211	Broadwoven fabric mills, cotton
222	Broadwoven fabric mills, manmade fiber and silk manufacturing
2221	Broadwoven fabric mills, manmade fiber and silk manufacturing
223	Broadwoven fabric mills, wool (including dyeing and finishing) manufacturing
2231	Broadwoven fabric mills, wool (including dyeing and finishing) manufacturing
224	Narrow fabric and other smallwares mills: cotton, wool, silk and manmade fiber manufacturing
2241	Narrow fabric and other smallwares mills: cotton, wool, silk and manmade fiber manufacturing
225	Knitting mills manufacturing
2251	Women's full-length and knee-length hosiery, except socks manufacturing
2252	Hosiery, not elsewhere classified manufacturing
2253	Knit outerwear mills manufacturing
2254	Knit underwear and nightwear mills manufacturing
2257	Weft knit fabric mills manufacturing
2258	Lace and warp knit fabric mills manufacturing
2259	Knitting mills, not elsewhere classified manufacturing
226	Dyeing and finishing textiles, except wool fabrics and knit goods manufacturing
2261	Finishers of broadwoven fabrics of cotton manufacturing
2262	Finishers of broadwoven fabrics of manmade fiber and silk manufacturing
2269	Finishers of textiles, not elsewhere classified manufacturing
227	Carpets and rugs manufacturing
2273	Carpets and rugs manufacturing
228	Yarn and thread mills manufacturing
2281	Yarn spinning mills manufacturing
2282	Yarn texturizing, throwing, twisting and winding mills manufacturing

2284	Thread mills manufacturing
229	Miscellaneous textile goods manufacturing
2295	Coated fabrics, not rubberized manufacturing
2296	Tire cord and fabrics manufacturing
2297	Nonwoven fabrics manufacturing
2298	Cordage and twine manufacturing
2299	Textile goods, not elsewhere classified manufacturing
23	Apparel and other finished products made from fabrics and similar materials manufacturing
231	Men's and boys' suits, coats and overcoats manufacturing
2311	Men's and boys' suits, coats and overcoats manufacturing
232	Men's and boys' furnishings, work clothing and allied garments manufacturing
2321	Men's and boys' shirts, except work shirts manufacturing
2322	Men's and boys' underwear and nightwear manufacturing
2323	Men's and boys' neckwear manufacturing
2325	Men's and boys' separate trousers and slacks manufacturing
2326	Men's and boys' work clothing manufacturing
2329	Men's and boys' clothing, not elsewhere classified manufacturing
233	Women's, misses' and juniors' outerwear manufacturing
2331	Women's, misses' and juniors' blouses and shirts manufacturing
2335	Women's, misses' and juniors' dresses manufacturing
2337	Women's, misses' and juniors' suits, skirts and coats manufacturing
2339	Women's, misses' and juniors' outerwear not elsewhere classified
234	Women's, misses', children's and infants undergarments manufacturing
2341	Women's, misses', children's and infants' underwear and nightwear manufacturing
2342	Brassieres, girdles and allied garments manufacturing
235	Hats, caps and millinery manufacturing
2353	Hats, caps and millinery manufacturing
236	Girls', children's and infants' outerwear manufacturing
2361	Girls', children's and infants' dresses, blouses and shirts manufacturing
2369	Girls', children's and infants' outerwear, not elsewhere classified manufacturing
237	Fur goods manufacturing
2371	Fur goods manufacturing
238	Miscellaneous apparel and accessories manufacturing
2381	Dress and work gloves, except knit and all-leather manufacturing
2384	Robes and dressing gowns manufacturing
2385	Waterproof outerwear manufacturing
2386	Leather and sheep-lined clothing manufacturing
2387	Apparel belts manufacturing
2389	Apparel and accessories, not elsewhere classified manufacturing
239	Miscellaneous fabricated textile products manufacturing
2391	Curtains and draperies manufacturing
2392	Housefurnishings, except curtains and draperies manufacturing
2393	Textile bags manufacturing
2394	Canvas and related products manufacturing
2395	Pleating, decorative and novelty stitching and tucking for the trade manufacturing
2396	Automotive trimmings, apparel findings and related products manufacturing
2397	Schiffli machine embroideries manufacturing

2399	Fabricated textile products, not elsewhere classified manufacturing
24	Lumber and wood products, except furniture manufacturing
241	Logging
2411	Logging
242	Sawmills and planing mills
2421	Sawmills and planing mills, general
2426	Hardwood dimension and flooring mills
2429	Special product sawmills, not elsewhere classified
243	Millwork, veneer, plywood and structural wood members
2431	Millwork
2434	Wood kitchen cabinets
2435	Hardwood veneer and plywood
2436	Softwood veneer and plywood
2439	Structural wood members, not elsewhere classified
244	Wood containers
2441	Nailed and lock corner wood boxes and shook
2448	Wood pallets and skids
2449	Wood containers, not elsewhere classified
245	Wood buildings and mobile homes
2451	Mobile homes
2452	Prefabricated wood buildings and components
249	Miscellaneous wood products manufacturing
2491	Wood preserving manufacturing
2493	Reconstituted wood products manufacturing
2499	Wood products, not elsewhere classified manufacturing
25	Furniture and fixtures manufacturing
251	Household furniture manufacturing
2511	Wood household furniture, except upholstered manufacturing
2512	Wood household furniture, upholstered manufacturing
2514	Metal household furniture manufacturing
2515	Mattresses, foundations and convertible beds manufacturing
2517	Wood television, radio, phonograph and sewing machine cabinets manufacturing
2519	Household furniture, not elsewhere classified manufacturing
252	Office furniture manufacturing
2521	Wood office furniture manufacturing
2522	Office furniture, except wood manufacturing
253	Public building and related furniture manufacturing
2531	Public building and related furniture manufacturing
254	Partitions, shelving, lockers and office and store fixtures manufacturing
2541	Wood office and store fixtures, partitions, shelving and lockers manufacturing
2542	Office and store fixtures, partitions, shelving and lockers, except wood manufacturing
259	Miscellaneous furniture and fixtures manufacturing
2591	Drapery hardware and window blinds and shades manufacturing
2599	Furniture and fixtures, not elsewhere classified manufacturing
26	Paper and allied products manufacturing
261	Pulp mills manufacturing
2611	Pulp mills manufacturing

262	Paper mills manufacturing
2621	Paper mills manufacturing
263	Paperboard mills manufacturing
2631	Paperboard mills manufacturing
265	Paperboard containers and boxes manufacturing
2652	Setup paperboard boxes manufacturing
2653	Corrugated and solid fiber boxes manufacturing
2655	Fiber cans, tubes, drums and similar products manufacturing
2656	Sanitary food containers, except folding manufacturing
2657	Folding paperboard boxes, including sanitary manufacturing
267	Converted paper and paperboard products, except containers and boxes manufacturing
2671	Packaging paper and plastics film, coated and laminated manufacturing
2672	Coated and laminated paper, not elsewhere classified manufacturing
2673	Plastics, foil and coated paper bags manufacturing
2674	Uncoated paper and multiwall bags manufacturing
2675	Die-cut paper and paperboard and cardboard manufacturing
2676	Sanitary paper products manufacturing
2677	Envelopes manufacturing
2678	Stationery, tablets and related products manufacturing
2679	Converted paper and paperboard products, not elsewhere classified
27	Printing, publishing and allied industries
271	Newspapers publishing or publishing and printing
2711	Newspapers publishing or publishing and printing
272	Periodicals : publishing or publishing and printing
2721	Periodicals : publishing or publishing and printing
273	Books
2731	Books: publishing or publishing and printing
2732	Book printing
274	Miscellaneous publishing
2741	Miscellaneous publishing
275	Commercial printing
2752	Commercial printing, lithographic
2754	Commercial printing, gravure
2759	Commercial printing, not elsewhere classified
276	Manifold business forms
2761	Manifold business forms
277	Greeting cards
2771	Greeting cards
278	Blankbooks, looseleaf binders and bookbinding and related work
2782	Blankbooks, looseleaf binders and devices
2789	Bookbinding and related work
279	Service industries for the printing trade
2791	Typesetting
2796	Platemaking and related services
28	Chemicals and allied products manufacturing
281	Industrial inorganic chemicals manufacturing
2812	Alkalies and chlorine manufacturing

2813	Industrial gases manufacturing
2816	Inorganic pigments manufacturing
2819	Industrial inorganic chemicals, not elsewhere specified manufacturing
282	Plastics materials and synthetic resins, synthetic rubber, cellulosic and other manmade fibers, except glass manufacturing
2821	Plastic materials, synthetic resins and nonvulcanizable elastomers manufacturing
2822	Synthetic rubber manufacturing
2823	Cellulosic manmade fibers manufacturing
2824	Manmade organic fibers, except cellulosic manufacturing
283	Drugs
2833	Medicinal chemicals and botanical products manufacturing
2834	Pharmaceutical preparations manufacturing
2835	In vitro and in vivo diagnostic substances manufacturing
2836	Biological products, except diagnostic substances manufacturing
284	Soap, detergents and cleaning preparations, perfumes, cosmetics and other toilet preparations manufacturing
2841	Soap and other detergents, except specialty cleaners manufacturing
2842	Specialty cleaning, polishing and sanitation preparations manufacturing
2843	Surface active agents, finishing agents, sulfonated oils and assistants manufacturing
2844	Perfumes, cosmetics and other toilet preparations manufacturing
285	Paints, varnishes, lacquers, enamels and allied products manufacturing
2851	Paints, varnishes, lacquers, enamels and allied products manufacturing
286	Industrial organic chemicals manufacturing
2861	Gum and wood chemicals manufacturing
2865	Cyclic organic crudes and intermediates and organic dyes and pigments manufacturing
2869	Industrial organic chemicals, not elsewhere specified manufacturing
287	Agricultural chemicals manufacturing
2873	Nitrogenous fertilizers manufacturing
2874	Phosphatic fertilizers manufacturing
2875	Fertilizers, mixing only manufacturing
2879	Pesticides and agricultural chemicals, not elsewhere specified manufacturing
289	Miscellaneous chemical products manufacturing
2891	Adhesive and sealants manufacturing
2892	Explosives manufacturing
2893	Printing ink manufacturing
2895	Carbon black manufacturing
2899	Chemicals and chemical preparations, not elsewhere specified manufacturing
29	Petroleum refining and related industries
291	Petroleum refining
2911	Petroleum refining
295	Asphalt paving and roofing materials manufacturing
2951	Asphalt paving mixtures and blocks manufacturing
2952	Asphalt felts and coatings manufacturing
299	Miscellaneous products of petroleum and coal manufacturing
2992	Lubricating oils and greases manufacturing
2999	Products of petroleum and coal, not elsewhere specified manufacturing
30	Rubber and miscellaneous plastics products manufacturing
301	Tires and inner tubes manufacturing

3011	Tires and inner tubes manufacturing
302	Rubber and plastics footwear manufacturing
3021	Rubber and plastics footwear manufacturing
305	Gaskets, packing and sealing devices and rubber and plastics hose and belting manufacturing
3052	Rubber and plastics hose and belting manufacturing
3053	Gaskets, packing and sealing devices manufacturing
306	Fabricated rubber products, not elsewhere specified manufacturing
3061	Molded, extruded and lathe-cut mechanical rubber goods manufacturing
3069	Fabricated rubber products, not elsewhere specified manufacturing
308	Miscellaneous plastics products manufacturing
3081	Unsupported plastics film and sheet manufacturing
3082	Unsupported plastics profile shapes manufacturing
3083	Laminated plastics plate, sheet, and profile shapes manufacturing
3084	Plastics pipe manufacturing
3085	Plastics bottles manufacturing
3086	Plastics foam products manufacturing
3087	Custom compounding of purchased plastics resins manufacturing
3088	Plastics plumbing fixtures manufacturing
3089	Plastic products, not elsewhere specified manufacturing
31	Leather and leather products manufacturing
311	Leather tanning and finishing manufacturing
3111	Leather tanning and finishing manufacturing
313	Boot and shoe cut stock and findings manufacturing
3131	Boot and shoe cut stock and findings manufacturing
314	Footwear, except rubber manufacturing
3142	House slippers manufacturing
3143	Men's footwear, except athletic manufacturing
3144	Women's footwear, except athletic manufacturing
3149	Footwear, except rubber, not elsewhere specified manufacturing
315	Leather gloves and mittens manufacturing
3151	Leather gloves and mittens manufacturing
316	Luggage manufacturing
3161	Luggage manufacturing
317	Handbags and other personal leather goods manufacturing
3171	Women's handbags and purses manufacturing
3172	Personal leather goods, except women's handbags and purses manufacturing
319	Leather goods, not elsewhere specified manufacturing
3199	Leather goods, not elsewhere specified manufacturing
32	Stone, clay, glass and concrete products manufacturing
321	Flat glass manufacturing
3211	Flat glass manufacturing
322	Glass and glassware, pressed or blown manufacturing
3221	Glass containers manufacturing
3229	Pressed and blown glass and glassware, not elsewhere specified manufacturing
323	Glass products, made of purchased glass manufacturing
3231	Glass products, made of purchased glass manufacturing
324	Cement, hydraulic manufacturing

3241	Cement, hydraulic manufacturing
325	Structural clay products manufacturing
3251	Brick and structural clay tile manufacturing
3253	Ceramic wall and floor tile manufacturing
3255	Clay refractories manufacturing
3259	Structural clay products, not elsewhere specified manufacturing
326	Pottery and related products manufacturing
3261	Vitreous china plumbing fixtures and china and earthenware fittings and bathroom accessories manufacturing
3262	Vitreous china table and kitchen articles manufacturing
3263	Fine earthenware (whiteware) table and kitchen articles manufacturing
3264	Porcelain electrical supplies manufacturing
3269	Pottery products, not elsewhere specified manufacturing
327	Concrete, gypsum and plaster products manufacturing
3271	Concrete block and brick manufacturing
3272	Concrete products, except block and brick manufacturing
3273	Ready-mixed concrete manufacturing
3274	Lime
3275	Gypsum products manufacturing
328	Cut stone and stone products manufacturing
3281	Cut stone and stone products manufacturing
329	Abrasive, asbestos and miscellaneous nonmetallic mineral products
3291	Abrasive products manufacturing
3292	Asbestos products manufacturing
3295	Mineral and earths, ground or otherwise treated manufacturing
3296	Mineral wool manufacturing
3297	Nonclay refractories manufacturing
3299	Nonmetallic mineral products, not elsewhere specified manufacturing
33	Primary metal industries manufacturing
331	Steel works, blast furnaces and rolling and finishing manufacturing
3312	Steel works, blast furnaces (including coke ovens) and rolling mills manufacturing
3313	Electrometallurgical products, except steel manufacturing
3315	Steel wiredrawing and steel nails and spikes manufacturing
3316	Cold-rolled steel sheet, strip and bars manufacturing
3317	Steel pipe and tubes manufacturing
332	Iron and steel foundries
3321	Gray and ductile iron foundries
3322	Malleable iron foundries
3324	Steel investment foundries
3325	Steel foundries, not elsewhere specified
333	Primary smelting and refining of nonferrous metals
3331	Primary smelting and refining of copper
3334	Primary production of aluminium
3339	Primary smelting and refining of nonferrous metals, except copper and aluminium
334	Secondary smelting and refining of nonferrous metals
3341	Secondary smelting and refining of nonferrous metals
335	Rolling, drawing and extruding of nonferrous metals
3351	Rolling, drawing and extruding of copper

3353	Aluminium sheet, plate and foil
3354	Aluminium extruded products
3355	Aluminium rolling and drawing, not elsewhere specified
3356	Rolling, drawing and extruding of nonferrous metals, except copper and aluminium
3357	Drawing and insulating of nonferrous wire
336	Nonferrous foundries (castings)
3363	Aluminium die-castings
3364	Nonferrous die-castings, except aluminium
3365	Aluminium foundries
3366	Copper foundries
3369	Nonferrous foundries, except aluminium and copper
339	Miscellaneous primary metal products
3398	Metal heat treating
3399	Primary metal products, not elsewhere specified
34	Fabricated metal products, except machinery and transportation equipment
341	Metal cans and shipping containers
3411	Metal cans
3412	Metal shipping barrels, drums, kegs and pails
342	Cutlery, handtools and general hardware
3421	Cutlery
3423	Hand and edge tools, except machine tools and handsaws
3425	Saw blades and handsaws
3429	Hardware, not elsewhere specified
343	Heating equipment, except electric and warm air, and plumbing fixtures
3431	Enameled iron and metal sanitary ware
3432	Plumbing fixture fittings and trim
3433	Heating equipment, except electric and warm air furnaces
344	Fabricated structural metal products
3441	Fabricated structural metal
3442	Metal doors, sash, frames, molding and trim
3443	Fabricated plate work (boiler shops)
3444	Sheet metal work
3446	Architectural and ornamental metal work
3448	Prefabricated metal buildings and components
3449	Miscellaneous structural metal work
345	Screw machine products, and bolts, nuts, screws, rivets and washers
3451	Screw machine products
3452	Bolts, nuts, screws, rivets and washers
346	Metal forgings and stampings
3462	Iron and steel forgings
3463	Nonferrous forgings
3465	Automotive stampings
3466	Crowns and closures
3469	Metal stampings, not elsewhere specified
347	Coating, engraving and allied services
3471	Electroplating, plating, polishing, anodizing and coloring
3479	Coating, engraving and allied services, not elsewhere specified

348	Ordnance and accessories, except vehicles and guided missiles
3482	Small arms ammunition
3483	Ammunition, except for small arms
3484	Small arms
3489	Ordnance and accessories, not elsewhere specified
349	Miscellaneous fabricated metal products
3491	Industrial valves
3492	Fluid power valves and hose fittings
3493	Steel springs, except wire
3494	Valves and pipe fittings, not elsewhere specified
3495	Wire springs
3496	Miscellaneous fabricated wire products
3497	Metal foil and leaf
3498	Fabricated pipe and pipe fittings
3499	Fabricated metal products, not elsewhere specified
35	Industrial and commercial machinery and computer equipment
351	Engines and turbines
3511	Steam, gas and hydraulic turbines and turbine generator set units
3519	Internal combustion engines, not elsewhere specified
352	Farm and garden machinery and equipment
3523	Farm machinery and equipment
3524	Lawn and garden tractors and home lawn and garden equipment
353	Construction, mining and materials handling machinery and equipment
3531	Construction machinery and equipment
3532	Mining machinery and equipment, except oil and gas field machinery and equipment
3533	Oil and gas field machinery and equipment
3534	Elevators and moving stairways
3535	Conveyors and conveying equipment
3536	Overhead traveling cranes, hoists and monorail systems
3537	Industrial trucks, tractors, trailers and stackers
354	Metalworking machinery and equipment
3541	Machine tools, metal cutting types
3542	Machine tools, metal forming types
3543	Industrial patterns
3544	Special dies and tools, dies sets, jigs and fixtures, and industrial molds
3545	Cutting tools, machine tool accessories and machinists' precision measuring devices
3546	Power-driven handtools
3547	Rolling mill machinery and equipment
3548	Electric and gas welding and soldering equipment
3549	Metalworking machinery, not elsewhere specified
355	Special industry machinery, except metalworking machinery
3552	Textile machinery
3553	Woodworking machinery
3554	Paper industries machinery
3555	Printing trades machinery and equipment
3556	Food products machinery
3559	Special industry machinery, not elsewhere specified

356	General industrial machinery and equipment
3561	Pumps and pumping equipment
3562	Ball and roller bearings
3563	Air and gas compressors
3564	Industrial and commercial fans and blowers and air purification equipment
3565	Packaging machinery
3566	Speed changers, industrial high-speed drives, and gears
3567	Industrial process furnaces and ovens
3568	Mechanical power transmission equipment, not elsewhere specified
3569	General industrial machinery and equipment, not elsewhere specified
357	Computer and office equipment
3571	Electronic computers
3572	Computer storage devices
3575	Computer terminals
3577	Computer peripheral equipment, not elsewhere specified
3578	Calculating and accounting machines, except electronic computers
3579	Office machines, not elsewhere specified
358	Refrigeration and service industry machinery
3581	Automatic vending machines
3582	Commercial laundry, drycleaning and pressing machines
3585	Air-conditionning and warm air heating equipment and commercial and industrial refrigeration equipment
3586	Measuring and dispensing pumps
3589	Service industry machinery, not elsewhere specified
359	Miscellaneous industrial and commercial machinery and equipment
3592	Carburetors, pistons, piston rings and valves
3593	Fluid power cylinders and actuators
3594	Fluid power pumps and motors
3596	Scales and balances, except laboratory
3599	Industrial and commercial machinery and equipment, not elsewhere specified
36	Electronic and other electrical equipment and components, except computer equipment
361	Electric transmission and distribution equipment
3612	Power, distribution and specialty transformers
3613	Switchgear and switchboard apparatus
362	Electrical industrial apparatus
3621	Motors and generators
3624	Carbon and graphite products
3625	Relays and industrial controls
3629	Electrical industrial apparatus, not elsewhere specified
363	Household appliances
3631	Household cooking equipment
3632	Household refrigerators and home and farm freezers
3633	Household laundry equipment
3634	Electric housewares and fans
3635	Household vacuum cleaners
3639	Household appliances, not elsewhere specified
364	Electric lighting and wiring equipment

3641	Electric lamp bulbs and tubes
3643	Current-carrying wiring devices
3644	Noncurrent-carrying wiring devices
3645	Residential electric lighting fixtures
3646	Commercial, industrial and institutional electric lighting fixtures
3647	Vehicular lighting equipment
3648	Lighting equipment, not elsewhere specified
365	Household audio and video equipment, and audio recordings
3651	Household audio and video equipment
3652	Phonograph records and prerecorded audio tapes and disks
366	Communications equipment
3661	Telephone and telegraph apparatus
3663	Radio and television broadcasting and communications equipment
3669	Communications equipment, not elsewhere specified
367	Electronic components and accessories
3671	Electron tubes
3672	Printed circuit boards
3674	Semiconductors and related devices
3675	Electronic capacitors
3676	Electronic resistors
3677	Electronic coils, transformers and other inductors
3678	Electronic connectors
3679	Electronic components, not elsewhere specified
369	Miscellaneous electrical machinery, equipment and supplies
3691	Storage batteries
3692	Primary batteries, dry and wet
3694	Electrical equipment for internal combustion engines
3695	Magnetic and optical recording media
3699	Electrical machinery, equipment and supplies, not elsewhere specified
37	Transportation equipment manufacturing
371	Motor vehicles and motor vehicle equipment manufacturing
3711	Motor vehicles and passenger car bodies manufacturing
3713	Truck and bus bodies manufacturing
3714	Motor vehicle parts and accessories manufacturing
3715	Truck trailers manufacturing
3716	Motor homes manufacturing
372	Aircraft and parts manufacturing
3721	Aircraft manufacturing
3724	Aircraft engines and engine parts manufacturing
3728	Aircraft parts and auxiliary equipment, not elsewhere specified manufacturing
373	Ship and boat building and repairing
3731	Ship building and repairing
3732	Boat building and repairing
374	Railroad equipment manufacturing
3743	Railroad equipment manufacturing
375	Motorcycles, bicycles and parts manufacturing
3751	Motorcycles, bicycles and parts manufacturing

376	Guided missiles and space vehicles and parts manufacturing
3761	Guided missiles and space vehicles manufacturing
3764	Guided missile and space vehicle propulsion units and propulsion unit parts manufacturing
3769	Guided missile and space vehicle parts and auxiliary equipment, not elsewhere specified manufacturing
379	Miscellaneous transportation equipment manufacturing
3792	Travel trailers and campers manufacturing
3795	Tanks and tank components manufacturing
3799	Transportation equipment, not elsewhere specified manufacturing
38	Measuring, analyzing and controlling instruments; photographic, medical and optical goods; watches and clocks manufacturing
381	Search, detection, navigation, guidance, aeronautical and nautical systems and instruments manufacturing
3812	Search, detection, navigation, guidance, aeronautical and nautical systems and instruments manufacturing
382	Laboratory apparatus and analytical, optical, measuring, and controlling instruments manufacturing
3821	Laboratory apparatus and furniture manufacturing
3822	Automatic controls for regulating residential and commercial environments and appliances
3823	Industrial instruments for measurement, display and control of process variables and related products
3824	Totalizing fluid meters and counting devices
3825	Instruments for measuring and testing of electricity and electrical signals
3826	Laboratory analytical instruments
3827	Optical instruments and lenses
3829	Measuring and controlling devices, not elsewhere specified
384	Surgical, medical and dental instruments and supplies
3841	Surgical and medical instruments and apparatus
3842	Orthopedic, prosthetic and surgical appliances and supplies
3843	Dental equipment and supplies
3844	X-ray apparatus and tubes and related irradiation apparatus
3845	Electromedical and electrotherapeutic apparatus
385	Ophtalmic goods
3851	Ophtalmic goods
386	Photographic equipment and supplies
3861	Photographic equipment and supplies
387	Watches, clocks, clockwork operated devices and parts
3873	Watches, clocks, clockwork operated devices and parts
39	Miscellaneous manufacturing industries
391	Jewelry, silverware, and plated ware
3911	Jewelry, precious metal
3914	Silverware, plated ware and stainless steel ware
3915	Jewelers' findings and materials and lapidary work
393	Musical instruments
3931	Musical instruments
394	Dolls, toys, games and sporting and athletic goods
3942	Dolls and stuffed toys
3944	Games, toys and children's vehicles, except dolls and bicycles

3949	Sporting and athletic goods, not elsewhere specified
395	Pens, pencils and other artists' materials
3951	Pens, mechanical pencils and parts
3952	Lead pencils, crayons and artists' materials
3953	Marking devices
3955	Carbon paper and inked ribbons
396	Costume jewelry and costume novelties, buttons and miscellaneous notions, except precious metal
3961	Costume jewelry and costume novelties, except precious metal
3965	Fasteners, buttons, needles and pins
399	Miscellaneous manufacturing industries
3991	Brooms and brushes
3993	Signs and advertising specialities
3995	Burial caskets
3996	Linoleum, asphalted-felt-base, and other hard surface floor coverings, not elsewhere specified
3999	Manufacturing industries, not elsewhere specified
40	Railroad transportation
401	Railroads
4011	Railroads, line-haul operating
4013	Railroad switching and terminal establishments
41	Local and suburban transit and interurban highway passenger transportation
411	Local and suburban passenger transportation
4111	Local and suburban transit
4119	Local passenger transportation, not elsewhere specified
412	Taxicabs
4121	Taxicabs
413	Intercity and rural bus transportation
4131	Intercity and rural bus transportation
414	Bus charter service
4141	Local bus charter service
4142	Bus charter service, except local
415	School buses
4151	School buses
417	Terminal and service facilities for motor vehicle passenger transportation
4173	Terminal and service facilities for motor vehicle passenger transportation
42	Motor freight transportation and warehousing
421	Trucking and courier services, except air
4212	Local trucking without storage
4213	Trucking, except local
4214	Local trucking with storage
4215	Courier services, except by air
422	Public warehousing and storage
4221	Farm product warehousing and storage
4222	Refrigerated warehousing and storage
4225	General warehousing and storage
4226	Special warehousing and storage, not elsewhere specified
423	Terminal and joint terminal maintenance facilities for motor freight transportation

4231	Terminal and joint terminal maintenance facilities for motor freight transportation
43	United States postal service
431	United States postal service
4311	United States postal service
44	Water transportation
441	Deep sea foreign transportation of freight
4412	Deep sea foreign transportation of freight
442	Deep sea domestic transportation of freight
4424	Deep sea domestic transportation of freight
443	Freight transportation on the great-lakes
4432	Freight transportation on the great-lakes
444	Water transportation of freight, not elsewhere specified
4449	Water transportation of freight, not elsewhere specified
448	Water transportation of passengers
4481	Deep sea transportation of passengers, except by ferry
4482	Ferries
4489	Water transportation of passengers, not elsewhere specified
449	Services incidental to water transportation
4491	Marine cargo handling
4492	Towing and tugboat services
4493	Marinas
4499	Water transportation services, not elsewhere specified
45	Transportation by air
451	Air transportation, scheduled and air courier services
4512	Air transportation, scheduled
4513	Air courier services
452	Air transportation, nonscheduled
4522	Air transportation, nonscheduled
458	Airports, flying fields and airport terminal services
4581	Airports, flying fields and airport terminal services
46	Pipelines, except natural gas
461	Pipelines, except natural gas
4612	Crude petroleum pipelines
4613	Refined petroleum pipelines
4619	Pipelines, not elsewhere specified
47	Transportation services
472	Arrangement of passenger transportation
4724	Travel agencies
4725	Tour operators
4729	Arrangement of passenger transportation, not elsewhere specified
473	Arrangement of transportation of freight and cargo
4731	Arrangement of transportation of freight and cargo
474	Rental of railroad cars
4741	Rental of railroad cars
478	Miscellaneous services incidental to transportation
4783	Packing and crating
4785	Fixed facilities and inspection and weighing services for motor vehicle transportation

4789	Transportation services, not elsewhere specified
48	Communications
481	Telephone communications
4812	Radiotelephone communications
4813	Telephone communications, except radiotelephone
482	Telegraph and other message communications
4822	Telegraph and other message communications
483	Radio and television broadcasting stations
4832	Radio broadcasting stations
4833	Television broadcasting
484	Cable and other pay television services
4841	Cable and other pay television services
489	Communications services, not elsewhere specified
4899	Communications services, not elsewhere specified
49	Electric, gas and sanitary services
491	Electric services
4911	Electric services
492	Gas production and distribution
4922	Natural gas transmission
4923	Natural gas transmission and distribution
4924	Natural gas distribution
4925	Mixed, manufactured, or liquefied petroleum gas production and/or distribution
493	Combination electric and gas, and other utility services
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination utilities, not elsewhere specified
494	Water supply
4941	Water supply
495	Sanitary services
4952	Sewerage systems
4953	Refuse systems
4959	Sanitary services, not elsewhere specified
496	Steam and air-conditionning supply
4961	Steam and air-conditionning supply
497	Irrigation systems
4971	Irrigation systems
50	Wholesale trade, durable goods
501	Motor vehicles and motor vehicle parts and supplies wholesale dealing in
5012	Automobiles and Other Motor Vehicles wholesale dealing in
5013	Motor vehicle supplies and new parts wholesale dealing in
5014	Tires and tubes wholesale dealing in
5015	Motor vehicle parts used wholesale dealing in
502	Furniture and homefurnishings wholesale dealing in
5021	Furniture wholesale dealing in
5023	Homefurnishings wholesale dealing in
503	Lumber and other construction materials wholesale dealing in
5031	Lumber, plywood, millwork, and wood panels wholesale dealing in

5032	Brick, stone, and related construction materials wholesale dealing in
5033	Roofing, siding, and insulation materials wholesale dealing in
5039	Construction materials, not elsewhere classified wholesale dealing in
504	Professional and commercial equipment and supplies wholesale dealing in
5043	Photographic equipment and supplies wholesale dealing in
5044	Office equipment wholesale dealing in
5045	Computers and computer peripheral equipment and software wholesale dealing in
5046	Commercial equipment not elsewhere classified wholesale dealing in
5047	Medical, dental, and hospital equipment and supplies wholesale dealing in
5048	Ophthalmic goods wholesale dealing in
5049	Professional equipment and supplies, not elsewhere classified wholesale dealing in
505	Metals and minerals, except petroleum wholesale dealing in
5051	Metals service centers and offices wholesale dealing in
5052	Coal and other minerals and ores wholesale dealing in
506	Electrical goods wholesale dealing in
5063	Electrical apparatus and equipment, wiring supplies and construction materials wholesale dealing in
5064	Electrical appliances, television and radio sets wholesale dealing in
5065	Electronic parts and equipment, not elsewhere classified wholesale dealing in
507	Hardware, and plumbing and heating equipment and supplies wholesale dealing in
5072	Hardware wholesale dealing in
5074	Plumbing and heating equipment and supplies wholesale dealing in
5075	Warm air heating and air-conditioning equipment and supplies wholesale dealing in
5078	Refrigeration equipment and supplies wholesale dealing in
508	Machinery, equipment, and supplies wholesale dealing in
5082	Construction and mining machinery and equipment wholesale dealing in
5083	Farm and garden machinery and equipment wholesale dealing in
5084	Industrial machinery and equipment wholesale dealing in
5085	Industrial supplies wholesale dealing in
5087	Service establishment equipment and supplies wholesale dealing in
5088	Transportation equipment and supplies, except motor vehicles wholesale dealing in
509	Miscellaneous durable goods wholesale dealing in
5091	Sporting and recreational goods and supplies wholesale dealing in
5092	Toys and hobby goods and supplies wholesale dealing in
5093	Scrap and waste materials wholesale dealing in
5094	Jewelry, watches, precious stones, and precious metals wholesale dealing in
5099	Durable goods, not elsewhere classified wholesale dealing in
51	Wholesale trade, nondurable goods wholesale dealing in
511	Paper and paper products wholesale dealing in
5111	Printing and writing paper wholesale dealing in
5112	Stationery and office supplies wholesale dealing in
5113	Industrial and personal service paper wholesale dealing in
512	Drugs, drug proprietaries, and druggists' sundries wholesale dealing in
5122	Drugs, drug proprietaries, and druggists' sundries wholesale dealing in
513	Apparel, piece goods, and notions wholesale dealing in
5131	Piece goods, notions, and other dry goods wholesale dealing in
5136	Men's and boy's clothing and furnishings wholesale dealing in
5137	Women's, children's, and infant's clothing and accessories wholesale dealing in

5139	Footwear wholesale dealing in
514	Groceries and related products wholesale dealing in
5141	Groceries, general line wholesale dealing in
5142	Packaged frozen foods wholesale dealing in
5143	Dairy products, except dried or canned wholesale dealing in
5144	Poultry and poultry products wholesale dealing in
5145	Confectionery wholesale dealing in
5146	Fish and seafoods wholesale dealing in
5147	Meats and meat products wholesale dealing in
5148	Fresh fruits and vegetables wholesale dealing in
5149	Groceries and related products, not elsewhere classified wholesale dealing in
515	Farm product raw materials wholesale dealing in
5153	Grain and field beans wholesale dealing in
5154	Livestock wholesale dealing in
5159	Farm product raw materials, not elsewhere classified wholesale dealing in
516	Chemicals and allied products wholesale dealing in
5162	Plastics materials and basic forms and shapes wholesale dealing in
5169	Chemicals and allied products, not elsewhere classified wholesale dealing in
517	Petroleum and petroleum products wholesale dealing in
5171	Petroleum bulk stations and terminals wholesale dealing in
5172	Petroleum and petroleum products wholesalers, except bulk stations and terminals
518	Beer, wine, and distilled alcoholic beverages wholesale dealing in
5181	Beer and ale wholesale dealing in
5182	Wine and distilled alcoholic beverages wholesale dealing in
519	Miscellaneous nondurable goods wholesale dealing in
5191	Farm supplies wholesale dealing in
5192	Books, periodicals, and newspapers wholesale dealing in
5193	Flowers, nursery stock, and florists' supplies wholesale dealing in
5194	Tobacco and tobacco products wholesale dealing in
5198	Paints, varnishes, and supplies wholesale dealing in
5199	Nondurable goods, not elsewhere classified
52	Building materials, hardware, garden supply, and mobile home dealers wholesale dealing in
521	Lumber and other building materials dealers
5211	Lumber and other building materials dealers
523	Paint, glass, and wallpaper stores wholesale dealing in
5231	Paint, glass, and wallpaper stores wholesale dealing in
525	Hardware stores wholesale dealing in
5251	Hardware stores wholesale dealing in
526	Retail nurseries, lawn and garden supply stores
5261	Retail nurseries, lawn and garden supply stores
527	Mobile home dealers
5271	Mobile home dealers
53	General merchandise stores
531	Department stores
5311	Department stores
533	Variety stores
5331	Variety stores

539	Miscellaneous general merchandise stores
5399	Miscellaneous general merchandise stores
54	Food stores
541	Grocery stores
5411	Grocery stores
542	Meat and fish markets, including freezer provisioners
5421	Meat and fish markets, including freezer provisioners retail dealing in
543	Fruit and vegetable markets retail dealing in
5431	Fruit and vegetable markets
544	Candy, nut and confectionery stores
5441	Candy, nut and confectionery stores
545	Dairy products stores
5451	Dairy products stores
546	Retail bakeries
5461	Retail bakeries
549	Miscellaneous food stores
5499	Miscellaneous food stores
55	Automotive dealers and gasoline service stations
551	Motor vehicle dealers new and used
5511	Motor vehicle dealers new and used
552	Motor vehicle dealers used only
5521	Motor vehicle dealers used only
553	Auto and home supply stores
5531	Auto and home supply stores
554	Gasoline service stations
5541	Gasoline service stations
555	Boat dealers
5551	Boat dealers
556	Recreational vehicle dealers
5561	Recreational vehicle dealers
557	Motorcycle dealers
5571	Motorcycle dealers
559	Automotive dealers, not elsewhere classified
5599	Automotive dealers, not elsewhere classified
56	Apparel and accessory stores
561	Men's and boys' clothing and accessory stores
5611	Men's and boys' clothing and accessory stores
562	Women's clothing stores
5621	Women's clothing stores
563	Women's accessory and specialty stores
5632	Women's accessory and specialty stores
564	Children's and infant's wear stores
5641	Children's and infant's wear stores
565	Family clothing stores
5651	Family clothing stores
566	Shoe stores
5661	Shoe stores

569	Miscellaneous apparel and accessory stores
5699	Miscellaneous apparel and accessory stores
57	Home furniture, furnishings, and equipment stores
571	Home furniture and furnishings stores
5712	Furniture stores
5713	Floor covering stores
5714	Drapery, curtain, and upholstery stores
5719	Miscellaneous homefurnishings stores
572	Household appliance stores
5722	Household appliance stores
573	Radio, television, consumer electronics stores, and music stores
5731	Radio, television, and consumer electronics stores
5734	Computer and computer software stores
5735	Record and prerecorded tape stores
5736	Musical instrument stores
58	Eating and drinking places
581	Eating and drinking places
5812	Eating places
5813	Drinking places (Alcoholic beverages)
59	Miscellaneous retail
591	Drug stores and proprietary stores
5912	Drug stores and proprietary stores
592	Liquor stores
5921	Liquor stores
593	Used merchandise stores
5932	Used merchandise stores
594	Miscellaneous shopping goods stores
5941	Sporting goods stores and bicycle shops
5942	Books stores
5943	Stationery stores
5944	Jewelry stores
5945	Hobby, toy, and game shops
5946	Camera and photographic supply stores
5947	Gift, novelty, and souvenir shops
5948	Luggage and leather goods stores
5949	Sewing, needlework, and piece goods stores
596	Nonstore retailers
5961	Catalog and mail-order houses
5962	Automatic merchandising machine operators
5963	Direct selling establishments
598	Fuel dealers
5983	Fuel oil dealers
5984	Liquefied petroleum gas dealers
5989	Fuel dealers, not elsewhere classified
599	Retail stores, not elsewhere classified
5992	Florists
5993	Tobacco stores and stands

5994	News dealers and newsstands
5995	Optical goods stores
5999	Miscellaneous retail stores, not elsewhere classified
60	Depository institutions
601	Central reserve depository institutions
6011	Federal reserve banks
6019	Central reserve depository institutions, not elsewhere classified
602	Commercial banks
6021	National commercial banks
6022	State commercial banks
6029	Commercial banks, not elsewhere classified
603	Savings institutions
6035	Savings institutions, federally chartered
6036	Savings institutions, not federally chartered
606	Credit unions
6061	Credit unions federally chartered
6062	Credit unions, not federally chartered
608	Foreign banking and branches and agencies of foreign banks
6081	Branches and agencies of foreign banks
6082	Foreign trade and international banking institutions
609	Functions related to depository banking
6091	Nondeposit trust facilities
6099	Functions related to depository banking, not elsewhere classified
61	Nondepository credit institutions
611	Federal and fererally-sponsored credit agencies
6111	Federal and fererally-sponsored credit agencies
614	Personal credit institutions
6141	Personal credit institutions
615	Business credit institutions
6153	Short-term business credit institutions, except agricultural
6159	Miscellaneous business credit institutions
616	Mortgage bankers and brokers
6162	Mortgage bankers loan correspondents
6163	Loan brokers
62	Security and commodity brokers, dealers, exchangers, and services
621	Security brokers, dealers, and flotation Companies
6211	Security brokers, dealers, and flotation Companies
622	Commodity contracts brokers and dealers
6221	Commodity contracts brokers and dealers
623	Security and commodity exchanges
6231	Security and commodity exchanges
628	Services allied with the exchange of securities or commodities
6282	Investment advice
6289	Services allied with the exchange of securities or commodities, not elsewhere classified
63	Insurance carriers
631	Life insurance
6311	Life insurance

632	Accident and health insurance and medical service plans
6321	Accident and health insurance
6324	Hospital and medical service plans
633	Fire, marine, and casualty insurance
6331	Fire, marine, and casualty insurance
635	Surety insurance
6351	Surety insurance
636	Title insurance
6361	Title insurance
637	Pension, health, and welfare funds
6371	Pension, health, and welfare funds
639	Insurance carriers, not elsewhere classified
6399	Insurance carriers, not elsewhere classified
64	Insurance agents, brokers, and service
641	Insurance agents, brokers, and service
6411	Insurance agents, brokers, and service
65	Real estate
651	Real estate operators and lessors
6512	Operators of non residential building
6513	Operators of apartment building
6514	Operators of dwellings other than apartment buildings
6515	Operators of residential mobile home sites
6517	Lessors of railroad property
6519	Lessors of real property, not elsewhere classified
653	Real estate agent and managers
6531	Real estate agent and managers
654	Title abstract offices
6541	Title abstract offices
655	Land subdividers and developers
6552	Land subdividers and developers, except cemeteries
6553	Cemetery subdividers and developers
67	Holding and other investment offices
671	Holding offices
6712	Offices of bank holding Companies
6719	Offices of holding Companies not elsewhere classified
672	Investment offices
6722	Management investment offices, open-end
6726	Unit investment trust, face-amount certificate offices, and closed-end management investment offices
673	Trusts
6732	Educational, religious, and charitable trusts
6733	Trust, except educational, religious, and charitable
679	Miscellaneous investing
6792	Oil royalty traders
6794	Patent owners and lessors
6798	Real estate investment trusts
6799	Investors, not elsewhere classified
70	Hotels, rooming houses, camps, and other lodging places

701	Hotels and motels
7011	Hotels and motels
702	Rooming and boarding houses
7021	Rooming and boarding houses
703	Camps and recreational vehicle parks
7032	Sporting and recreational camps
7033	Recreational vehicle parks and campsites
704	Organization hotels and lodging houses, on membership basis
7041	Organization hotels and lodging houses, on membership basis
72	Personal services
721	Laundry, cleaning, and garment services
7211	Power laundries, family and commercial
7212	Garment pressing, and agents for laundries and drycleaners
7213	Linen supply
7215	Coin-operated laundries and drycleaning
7216	Drycleaning plants, except rug cleaning
7217	Carpet and upholstery cleaning
7218	Industrial launderers
7219	Laundry and garment services, not elsewhere classified
722	Photographic studios, portrait
7221	Photographic studios, portrait
723	Beauty shops
7231	Beauty shops
724	Barber shops
7241	Barber shops
725	Shoe repair shops and shoeshine parlors
7251	Shoe repair shops and shoeshine parlors
726	Funeral service and crematories
7261	Funeral service and crematories
729	Miscellaneous personal services
7291	Tax return preparation services
7299	Miscellaneous personal services, not elsewhere classified
73	Business services
731	Advertising
7311	Advertising agencies
7312	Outdoor advertising services
7313	Radio, television, and publisher's advertising representatives
7319	Advertising, not elsewhere classified
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection
7322	Adjustment and collection services
7323	Credit reporting services
733	Mailing, reproduction, commercial art and photography, and stenographic services
7331	Direct mail advertising services
7334	Photocopying and duplicating services
7335	Commercial photography Commercial art and graphic design
7336	Commercial art and graphic design
7338	Secretarial and court reporting services

734	Services to dwellings and other building
7342	Disinfecting and pest control services
7349	Building cleaning and maintenance services, not elsewhere classified
735	Miscellaneous equipment rental and leasing
7352	Medical equipment rental and leasing
7353	Heavy construction equipment rental and leasing
7359	Equipment rental and leasing, not elsewhere classified
736	Personnels supply services
7361	Employment agencies
7363	Help supply services
737	Computer programming, data processing, and other computer related services
7371	Computer programming services
7372	Prepackaged software
7373	Computer integrated systems design
7374	Computer processing and data preparation and processing services
7375	Information retrieval services
7376	Computer facilities management services
7377	Computer rental and leasing
7378	Computer maintenance and repair
7379	Computer related services, not elsewhere classified
738	Miscellaneous business services
7381	Detective, guard, and armored car services
7382	Security systems services
7383	News syndicates
7384	Photofinishing laboratories
7389	Business services, not elsewhere classified
75	Automotive repair, services, and parking
751	Automotive rental and leasing, without drivers
7513	Truck rental and leasing, without drivers
7514	Passenger car rental
7515	Passenger car leasing
7519	Utility trailer and recreational vehicle rental
752	Automobile parking
7521	Automobile parking
753	Automotive repair shops
7532	Top, body, and upholstery repair shops and paint shops
7533	Automotive exhaust system repair shops
7534	Tire retreading and repair shops
7536	Automotive glass replacement shops
7537	Automotive transmission repair shops
7538	General automotive repair shops
7539	Automotive repair shops, not elsewhere classified
754	Automotive services, except repair
7542	Carwashes
7549	Automotive services, except repair and carwashes
76	Miscellaneous repair services
762	Electrical repair shops

7622	Radio and television repair shops
7623	Refrigeration and air-conditioning service and repair shops
7629	Electrical and electronic repair shops, not elsewhere classified
763	Watch, clock, and jewelry repair
7631	Watch, clock, and jewelry repair
764	Reupholstery and furniture repair
7641	Reupholstery and furniture repair
769	Miscellaneous repair shops and related services
7692	Welding repair
7694	Armature rewinding shops
7699	Repair shops and related services, not elsewhere classified
78	Motion pictures
781	Motion picture production and allied services
7812	Motion picture and video tape production
7819	Services allied to motion picture production
782	Motion picture distribution and allied services
7822	Motion picture and video tape distribution
7829	Services allied to motion picture distribution
783	Motion picture theaters
7832	Motion picture theaters, except drive-in
7833	Drive-in motion picture theaters
784	Video tape rental
7841	Video tape rental
79	Amusement and recreation services
791	Dance studios, schools, and halls
7911	Dance studios, schools, and halls
792	Theatrical producers, bands orchestras, and entertainers
7922	Theatrical producers and miscellaneous theatrical services
7929	Bands, orchestras, actors, and other entertainers and entertainment groups
793	Bowling centers
7933	Bowling centers
794	Commercial sports
7941	Professional sports clubs and promoters
7948	Racing, including track operation
799	Miscellaneous amusement and recreation services
7991	Physical fitness facilities
7992	Public golf courses
7993	Coin-operated amusement devices
7996	Amusement parks
7997	Membership sports and recreation clubs
7999	Amusement and recreation services, not elsewhere classified
80	Health services
801	Offices and clinics of doctors of medicine
8011	Offices and clinics of doctors of medicine
802	Offices and clinics of dentists
8021	Offices and clinics of dentists
803	Offices and clinics of doctors of osteopathy

8031	Offices and clinics of doctors of osteopathy
804	Offices and clinics of other health practitioners
8041	Offices and clinics of chiropractors
8042	Offices and clinics of optometrists
8043	Offices and clinics of podiatrists
8049	Offices and clinics of health practitioners, not elsewhere classified
805	Nursing and personal care facilities
8051	Skilled nursing care facilities
8052	Intermediate care facilities
8059	Nursing and personal care facilities, not elsewhere classified
806	Hospitals
8062	General medical and surgical hospitals
8063	Psychiatric Hospitals
8069	Specialty hospitals, except psychiatric
807	Medical and dental laboratories
8071	Medical laboratories
8072	Dental laboratories
808	Home health care services
8082	Home health care services
809	Miscellaneous health and allied services, not elsewhere classified
8092	Kidney dialysis centers
8093	Specialty outpatient facilities, not elsewhere classified
8099	Health and allied services, not elsewhere classified
81	Legal services
811	Legal services
8111	Legal services
82	Educational services
821	Elementary and secondary schools
8211	Elementary and secondary schools
822	Colleges, universities, professional schools, and junior colleges
8221	Colleges, universities, and professional schools
8222	Junior colleges and technical institutes
823	Libraries
8231	Libraries
824	Vocational schools
8243	Data processing schools
8244	Business and secretarial schools
8249	Vocational schools, not elsewhere classified
829	Schools and educational services, not elsewhere classified
8299	Schools and educational services, not elsewhere classified
83	Social services
832	Individual and family social services
8322	Individual and family social services
833	Job training and vocational rehabilitation services
8331	Job training and vocational rehabilitation services
835	Child day care services
8351	Child day care services

836	Residential care
8361	Residential care
839	Social services, not elsewhere classified
8399	Social services, not elsewhere classified
84	Museums, art galleries, and botanical and zoological gardens
841	Museums and art galleries
8412	Museums and art galleries
842	Arboreta and botanical or zoological gardens
8422	Arboreta and botanical or zoological gardens
86	Membership organizations
861	Business associations
8611	Business associations
862	Professional membership organizations
8621	Professional membership organizations
863	Labor unions and similar labor organizations
8631	Labor unions and similar labor organizations
864	Civic, social, and fraternal associations
8641	Civic, social, and fraternal associations
865	Political organisations
8651	Political organisations
866	Religious organizations
8661	Religious organizations
869	Membership organizations, not elsewhere classified
8699	Membership organizations, not elsewhere classified
87	Engineering, accounting, research, management, and related services
871	Engineering, architectural, and surveying services
8711	Engineering services
8712	Architectural services
8713	Surveying services
872	Accounting, auditing, and bookkeeping services
8721	Accounting, auditing, and bookkeeping services
873	Research, development, and testing services
8731	Commercial physical and biological research
8732	Commercial economic, sociological, and educational research
8733	Noncommercial research organizations
8734	Testing laboratories
874	Management and public relations services
8741	Management services
8742	Management consulting services
8743	Public relations services
8744	Facilities support management services
8748	Business consulting services, not elsewhere classified
88	Private households
881	Private households
8811	Private households
89	Services not elsewhere classified
899	Services not elsewhere classified

8999	Services not elsewhere classified
91	Executive, legislative, and general government, except finance
911	Executive offices
9111	Executive offices
912	Legislative bodies
9121	Legislative bodies
913	Executive and legislative offices combined
9131	Executive and legislative offices combined
919	General government, not elsewhere classified
9199	General government, not elsewhere classified
92	Justice, public order, and safety
921	Courts
9211	Courts
922	Public order and safety
9221	Police protection
9222	Legal counsel and prosecution
9223	Correctional institutions
9224	Fire protection
9229	Public order and safety, not elsewhere classified
93	Public finance, taxation, and monetary policy
931	Public finance, taxation, and monetary policy
9311	Public finance, taxation, and monetary policy
94	Administration of human resource programs
941	Administration of educational programs
9411	Administration of educational programs
943	Administration of public health programs
9431	Administration of public health programs
944	Administration of social, human resource and income maintenance programs
9441	Administration of social, human resource and income maintenance programs
945	Administration of veterans' affairs, except
9451	Administration of veterans' affairs, except
95	Administration of environmental quality and housing programs
951	Administration of environmental quality programs
9511	Air and water resource and solid waste management
9512	Land, mineral, wildlife, and forest conservation
953	Administration of housing and urban development programs
9531	Administration of housing programs
9532	Administration of urban planning and community and rural development
96	Administration of economic programs
961	Administration of general economic programs
9611	Administration of general economic programs
962	Regulation and administration of transportation programs
9621	Regulation and administration of transportation programs
963	Regulation and administration of communications, electric, gas, and other utilities
9631	Regulation and administration of communications, electric, gas, and other utilities
964	Regulation of agricultural marketing and commodities
9641	Regulation of agricultural marketing and commodities

965	Regulation, licensing, and inspection of miscellaneous commercial sectors
9651	Regulation, licensing, and inspection of miscellaneous commercial sectors
966	Space research and technology
9661	Space research and technology
97	National security and international affairs
971	National security
9711	National security
972	International affairs
9721	International affairs
99	Nonclassifiable establishments
999	Nonclassifiable establishments
9999	Nonclassifiable establishments

1.3 Activity overview

Precise and accurate information about company activities is a very important element to company information. Such information is sometimes provided by our usual Information Providers. Unfortunately, the granularity of the provided information varies widely among IP's.

In order to relieve such a heterogeneity, BvD decided a couple of years ago to collect such a information independently.

Using a uniform and unique form, the idea is to establish, for each company, a structured notice (or "overview"), in two parts:

- A "full overview", i.e. a complete and exhaustive summary of the activities of a company
- Some specific items, i.e. 18 specific topics on which we want to focus on (and composing the core of the full overview):
 - History
 - Establishment Year
 - Primary Business Line
 - Secondary Business Line
 - Main Activity
 - Secondary Activity
 - Size Estimate
 - Strategy, Organization and Policy
 - Strategic Alliances
 - Membership of a Network
 - Main Brand Names
 - Main Domestic Country
 - Main Foreign Countries or Regions
 - Main Production Sites
 - Main Distribution Sites
 - Main Sales Representation Sites

- Main Customers
- Main Products and Services

Information is mainly collected from companies' websites, as well as from online professional directories and similar sources. The aim is to get a notice for each "Very Large" or "Large" company (see [company size categories](#)), as well as for main "Medium" companies. At the moment, 1,875,000 notices are available through BvD products.

This is an on-going process: new notices are added each week, while existing notices are updated in the same time, if needed (according to some predefined priorities). Such information is available in BvD products via *Full overview* and *Overview in several parts* subsections of the *Industry (& overview)* section in the *Companies* tab.

Please note that other textual descriptions possibly displayed from other subsections are not part of this project.

1.4 Cross-referencing of industry codes

Access: Select the **Help** link in the upper part of the application and then select the **Tools** submenu.

The cross-referencing of industry codes is a tool allowing the conversion of industry codes from a classification to another.

The tool is composed of two steps:

1. In step 1 the user must select the original industry classification and codes he or she wants to cross-reference. A maximum of 10 industry codes can be selected.
These are the codes that will be converted into the other classifications selected.
2. In step 2 the user must select the industry classification(s) he or she wants to convert the codes selected in step 1 to.

The conversion results can be exported or printed.

2 Account & status information

2.1 Details about the collection of accounts

2.1.1 Listed companies

2.1.1.1 US-listed companies: details about the collection of account

- **Which companies have to file accounts?**
All listed companies.
- **How many companies does that represent?**
8,000.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
--
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
--
- **Where are the accounts filed?**
SEC.
- **What is the maximum period a company can take to file its accounts after its year end?**
3 months.
- **What is the average time of filing accounts by the companies?**
2 months.
- **Is the format of the accounts standardised?**
No.
- **At what conditions are the accounts made available to the public?**
Free annual reports.
- **Do companies generally comply with the legal obligation?**
Yes.
- **Data provider for Orbis**
Reuters.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
4 weeks.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
1.5 weeks.

2.1.1.2 Non US-listed companies: details about the collection of account

- **Which companies have to file accounts?**
All listed companies.
- **How many companies does that represent?**
29,000.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
--

- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
--
- **Where are the accounts filed?**
Annual Reports.
- **What is the maximum period a company can take to file its accounts after its year end?**
9 months.
- **What is the average time of filing accounts by the companies?**
4 months (due to competition advantages/ disadvantages).
- **Is the format of the accounts standardised?**
No.
- **At what conditions are the accounts made available to the public?**
Free annual reports.
- **Do companies generally comply with the legal obligation?**
Yes.
- **Data provider for Orbis**
WVB, NICE.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
6 weeks.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
2 weeks.

2.1.2 Industrial companies

2.1.2.1 Albania: details about the collection of account

- **Which companies have to file accounts?**
All company types: entrepreneurs (sole proprietorship), general partnerships, limited partnerships, limited liability companies (LLCs) and joint stock companies (JSCs).
- **How many companies does that represent?**
More than 106,000 enterprises as of end-2012
- **What type(s) of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
N/A.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
N/A
- **Where are the accounts filed?**
The financial statements of enterprises, excluding non-profiting public economic units, are lodged in the appropriate courts where they are registered, tax authorities and the trade registry (National Registration Center).
- **What is the maximum period a company can take to file its accounts after its year end?**
The financial statements of enterprises should be filed not later than one month from the date of their approval by the general meeting of members or other responsible body.

- **What is the average time of filing accounts by the companies?**
By 31 March of the following year in courts and tax authorities; by 30 June to National Registration Center
- **Is the format of the accounts standardized?**
The Accounting Law (2004) requires the following classes of companies to prepare their legal entity (separate company) and consolidated financial statements using IFRSs.
 - Listed companies.
 - Commercial banks, financial Institutions, insurance and reinsurance companies, and securities funds and investment companies.
 - Companies that are subsidiaries of any parent whose shares are listed in any stock exchange around the world.
 - Companies that exceed both of the following criteria in the two preceding years: annual turnover more than Lek 1,250,000,000 (approximately US\$ 11 million) and average number of employees more than 100.

All other corporate sector entities must prepare their financial statements in accordance with Albanian National Accounting Standards drafted by the National Accounting Council of Albania (NACA) and approved by the Minister of Finance.

- **At what conditions are the accounts made available to the public?**
No requirements.
- **Do companies generally comply with the legal obligation?**
Banks comply with the filing requirements mandated by the Bank of Albania. Insurance companies do not generally comply with the filing and publication requirements established in the Law.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Currently we don't provide data from financial accounts.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Idem previous answer.

2.1.2.2 Algeria: details about the collection of account

- **Which companies have to file accounts?**
Both limited companies (SPA) and private limited companies (EURL, SARL) + SNC and SCS
- **How many companies does that represent?**
+/-140,000
- **What type(s) of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Other company types are EPIC, branches, SCA, public entities.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Filing is mandatory but companies do not always comply with obligation.
- **Where are the accounts filed?**
Local (Wilaya) offices of CNRC (Centre National du Register de Commerce).
- **What is the maximum period a company can take to file its accounts after its year end?**

Accounts must be filed by 31/07/YYYY to CNRC (30/06/YYYY for banks and financial institutions).

- **What is the average time of filing accounts by the companies?**
N/A.
- **Is the format of the accounts standardized?**
Yes. PCN (Plan Comptable Normalisé) until 2009 and SCF (Système Comptable Financier) since 2010. Companies must file balance sheet (assets + liabilities) + profit & loss accounts.
- **At what conditions are the accounts made available to the public?**
CNRC (www.cnrc.org.dz)
- **Do companies generally comply with the legal obligation?**
Despite the fee (from 30,000 to 300,000 DA) it is assumed that only around 50% of companies file accounts. However, every year, more companies start to file.
- **Data Provider**
CNRC
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
N/A.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
N/A.

2.1.2.3 Argentina: details about the collection of account

- **Which companies have to file accounts?**
Joint stock companies covered by Art. 299 of the Law N° 19,550 and S.R.L. (Limited Liability Company) with capital greater than \$10,000,000.
- **How many companies does that represent?**
There is not a certain number of companies. Approximately there are 600,000 companies, but it's not possible to specify how many should file the financial statement.
- **What type(s) of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Specify what are the selection criteria for Orbis. In answer 1 it's the answer about the types of companies compelled to file financial statement.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes, they can. There is no control over the companies that file accounts. In the case of not filling the accounts, the companies pay a fine and the information is not available.
- **Where are the accounts filed?**
The balance sheets are submitted at the General Inspection of Justice, which applies for the companies registered in Buenos Aires City. At Provincial Bureau of Legal Entities of each province, depending on where the company is registered, and the companies (public companies) that quote their shares at the Stock Exchange of Buenos Aires.
- **What is the maximum period a company can take to file its accounts after its year end?**
There is not a maximum period. Within the 120 days after the closure of the exercise, the company must hold an Assembly that approves the financial statements and then they can be filed.
- **What is the average time of filing accounts by the companies?**
Companies that file accounts do so in an average of 4 to 6 months after the closure of the exercise.

- **Is the format of the accounts standardized?**
No
- **At what conditions are the accounts made available to the public?**
Formal request before the General Inspection of Justice (IGJ) indicating the reason (this procedure has a cost associated). Later, IGJ decides whether to deliver the information in case it's available (in which case there is an extra cost) or not. For the case of Provincial Bureau of Legal Entities, this information is not public.
- **Do companies generally comply with the legal obligation?**
Many companies prefer to pay fines instead of submitting the balance sheets to IGJ.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
D&B does not have access to financial statements information from this institution automatically. Balance sheets are obtained from the investigation through the company itself and from some public sources of free access (Central Bank, Stock Exchange, and Superintendence of Insurances), which are included if they are obtained during the investigation.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Idem previous answer.

2.1.2.4 Australia: details about the collection of company accounts

- **Which Companies have to file accounts?**
All companies where there are substantial sums of money involved, the general public has invested funds with the company, or company exists for charitable purposes only and is not intended to make a profit. More specifically, Section 292 of the Corporations Act 2001 (Corporations Act) requires the following entities to prepare financial reports:
 - all disclosing entities
 - public companies
 - companies limited by guarantee (except small companies limited by guarantee)
 - all large proprietary companies
 - all registered schemes
 - small proprietary companies that are foreign-controlled
 - small proprietary companies or small companies limited by guarantee that we direct to prepare financial reports
 - small proprietary companies subject to a shareholder direction under s293 of the Corporations Act
 - small companies limited by guarantee subject to a shareholder direction under s294a of the Corporations Act
 - registered foreign companies

For more information see [here](#)

- **How many Companies does that represent?**
This represents approximately 10 million companies.
- **Where are the accounts filed?**
At ASIC - Australian Securities and Investments Commission.

- **What is the maximum period a Company can take to file its accounts after its year end?**
What is the average time of filing accounts by the Companies?
 There is no definite length, it is a matter of discretion between ASIC and the Company. However, if a Company is lodging accounts, they would normally take between 6-12 months.
- **Is the format of the accounts standardised?**
 No. However, the Government has introduced voluntary use of Standard Business Reporting (SBR)
- **At what conditions are the accounts made available to the public?**
 Most accounts submitted to ASIC are publicly available
- **Do Companies generally comply with the legal obligation?**
 Companies risk being fined or deregistered for not complying with obligations in the Corporations Act 2001 or ASIC regulations..
- **Data provider**
 VEDA
- **What is the maximum possible period between a Company filing its accounts and the records appearing on the database?**
 3 months.
- **What is the average period between a Company filing its accounts and the records appearing on the database?**
 6 weeks.

2.1.2.5 Austria: details about the collection of account

- **Which companies have to file accounts?**
 AG, starting 1994 also GmbH and very large companies. Based on their size, companies may file shortened balance sheet and no PL account.
- **How many companies does that represent?**
 50,000
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
 Private companies
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
 No
- **Where are the accounts filed?**
 Firmenbuch
- **What is the maximum period a company can take to file its accounts after its year end?**
 9-12 months
- **What is the average time of filing accounts by the companies?**
 12 months
- **Is the format of the accounts standardised?**
 No
- **At what conditions are the accounts made available to the public?**
 - *form:* Paper
 - *price:* EUR 5.00 per page
 - *place:* Register Court

- **Do companies generally comply with the legal obligation?**
Not at time
- **Data provider for Orbis?**
Creditreform
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
3 months
- **What is the average period between a company filing its accounts and the records appearing on the database?**
1 month

2.1.2.6 Belarus: details about the collection of account

- **Which companies have to file accounts?**
All companies
- **How many companies does that represent?**
Approximately 160,000 legal persons and approximately 250,000 sole entrepreneurs
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
N/A
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
No
- **Where are the accounts filed?**
Tax Authority, Ministry of Statistics
- **What is the maximum period a company can take to file its accounts after its year end?**
3 months
- **What is the average time of filing accounts by the companies?**
2-3 months
- **Is the format of the accounts standardised?**
Yes
- **At what conditions are the accounts made available to the public?**
 - **Form:** online, paper (only Joint stock companies are available to the public)
 - **Price:** Not stated
 - **Place:** Ministry of Statistics
- **Do companies generally comply with the legal obligation?**
Yes
- **Data provider for Orbis:**
Creditreform Latvia
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
6 months
- **What is the average period between a company filing its accounts and the records appearing on the database?**
6 months

2.1.2.7 Belgium: details about the collection of account

- **Which companies have to file accounts?**

Depends on the legal form:

- Companies that must file their accounts are: SA; SPRL; SCRL (société coopérative à responsabilité limitée); SE (Société européenne); GEIE (Groupement européen d'intérêt économique); GIE (Groupement d'intérêt économique); Foreign companies located in Belgium.
- Companies that have to file their accounts under certain conditions are: SCS (société en commandite simple) if the company is large and one of the associates is an individual; SCRI (société coopérative à responsabilité illimitée) if the company is large and one of the associates is an individual; SNC (société en nom collectif) if the company is large and one of the associates is an individual; ASBL and Foundations if they are large or very large; Other (there are some other specific cases).

- **How many companies does that represent?**

420,000

- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**

There are some companies without accounts on Orbis but have filed their accounts at the BNB. These are companies that file their accounts using a format not supported on Orbis (such as banks, hospitals, etc.) or companies that must file their accounts but have not done so yet (new companies).

- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**

No

- **Where are the accounts filed?**

National Bank of Belgium

- **What is the maximum period a company can take to file its accounts after its year end?**

7 months

- **What is the average time of filing accounts by the companies?**

7 months

- **Is the format of the accounts standardised?**

Yes

- **At what conditions are the accounts made available to the public?**

- **form:** Microfilm, paper, magnetic tapes, CD-ROM
- **price:** €6.05 per account sent by email, €0.30 per page sent by post or fax.
- **place:** National Bank of Belgium

- **Do companies generally comply with the legal obligation?**

Yes

- **Data provider for Orbis?**

National Bank of Belgium, Roularta Business Information

- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**

3 months

- **What is the average period between a company filing its accounts and the records appearing on the database?**

1 month

2.1.2.8 Bosnia and Herzegovina: details about the collection of account

- **Which companies have to file accounts?**
Each and every registered and active company, regardless of its legal form (Ltd., Joint Stock company, Public or State company, Cooperative society, Limited partnership, General partnership, Socially owned company) and size have to file accounts.
- **How many companies does that represent?**
Nearly 8,000 companies (Republika Srpska)
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Even if they would meet the selection criteria for Orbis, the following types of company do not legally have to file any form of accounts: Sole proprietorship, Workshops and Trading shops.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Companies are not allowed to file less information than the previous years or not file accounts at all, with the exception that the subject company went under bankruptcy proceedings.
- **Where are the accounts filed?**
Centralna Banka Bosne i Hercegovine
- **What is the maximum period a company can take to file its accounts after its year end?**
2 months
- **What is the average time of filing accounts by the companies?**
2 months
- **Is the format of the accounts standardised?**
Yes
- **At what conditions are the accounts made available to the public?**
Accounts are available to the public only if they are published by the company itself. Otherwise the accounts are not available to the public. Legislation referring to this matter is not clear.
- **Do companies generally comply with the legal obligation?**
Yes
- **Data provider for Orbis?**
Creditreform Serbia
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
7 months. This period is needed for the official authorities to process the data for the whole country (economy). Immediately after processing records are transferred to MID Group database.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
5 months

2.1.2.9 Brazil: details about the collection of account

- **Which companies have to file accounts?**
Almost all companies are required to submit balance sheets to the Ministry of Finance Tax – Federal Government, except for micro, small and medium-sized companies that have the option to Assumed Income or Earnings Simple, which are not bound to disclose. The disclosure of the accounts is only required by Publicly Held Corporations. Some companies and public agencies of the Federal Government, State and Municipal and public non-profit and Privately Held Corporations sometimes disclose (publish) their fiscal balances, but without obligation and they are usually not audited by a specialized company.

- **How many companies does that represent?**
Less than 1% of all companies disclose their financials.
- **Which types of companies do not have to file any form of accounts?**
Micro enterprises (ME), Small Businesses (EPP) and medium-sized businesses (EMP) who make the choice of Assumed Income or Earnings Simple are not obliged to submit tax statements (99.99% of companies make this choice). Many of these companies prepare fiscal balances, however, few companies disclose them to third parties or publish them.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
The companies that are not obligated to have their fiscal balances published may present them in a different form from year to year. Companies required to disclose their fiscal balance must present it in the summarized form (or with opened accounts) and with observation in the notes, when applicable.
- **Where are the accounts filed?**
Companies must keep these documents and records at their own company or at secure third party locations. Companies that are required to disclose their fiscal balance are also required to register the documents at the Commercial Registry Office of the State and also with the CVM, the Securities Commission (controlled by BACEN – Central Bank of Brazil). Companies that are not required to release their fiscal balance usually maintain custody of their documents along with their accountants.
- **What's the maximum period a company can take to file its accounts after its year end?**
90 days for those companies which are obligated to have their balances published.
- **What's the average time of filing accounts by the companies?**
90 days.
- **At what conditions are the accounts made available to the public?**
The accounts are presented in summary form.
- **Do companies generally comply with the legal obligation?**
The companies generally comply with the law, however, this is directly related to the understanding of each counter in relation to Brazilian legislation.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
6 months.
- **What's the average period between a company filing its accounts and the records appearing on the database?**
5 months.

2.1.2.10 Bulgaria: details about the collection of account

- **Which companies have to file accounts?**
All companies, which match two of the following three criteria: at least 50 members of staff, total assets at least €500,000, turnover at least €1,000,000.
- **How many companies does that represent?**
Less 10% of all active companies.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
None such companies. An exception may be state companies of strategic interest.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
The amount of the information filed is clearly specified by the law but the companies usually

file only 6 to 7 balance sheet's figures. If for some year a given company does not match two of the three A.M. criteria, it will certainly not publish any financial information for this year.

- **Where are the accounts filed?**
Mainly in the local press, national dailies, accountancy reviews, internet etc. It is difficult to track down every single balance sheet as some are published even in the factory's local newspaper.
- **What is the maximum period a company can take to file its accounts after its year end?**
For the ordinary financial accounts - 1 June; for consolidated accounts - 30 September.
- **What is the average time of filing accounts by the companies?**
May-June
- **Is the format of the accounts standardised?**
Yes, but when it comes to publication the companies usually choose some extremely shortened format.
- **At what conditions are the accounts made available to the public?**
Usually one has to follow all available press, national and local. The format of the balance sheets thus collected varies, as does the price to be paid.
- **Do companies generally comply with the legal obligation?**
Yes
- **Data provider for Orbis**
Creditreform Bulgaria
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
4 months
- **What is the average period between a company filing its accounts and the records appearing on the database?**
3 months

2.1.2.11 Colombia: details about the collection of account

- **Which companies have to file accounts?**
All corporations
- **How many companies does that represent?**
More than 200,000
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Generally speaking "micro" companies don't have to file any accounts.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Generally the filing rules stay the same so the amount of information required to be filed does not change from year to year. If a company changes its legal/tax structure to a "micro" company the amount of information needed to be filed would reduce.
- **Where are the accounts filed?**
Municipal Chambers of Commerce (aka Camaras de Comercio).
- **What is the maximum period a company can take to file its accounts after its year end?**
3 months after fiscal year end.

- **What is the average time of filing accounts by the companies?**
3 months after fiscal year end.
- **Is the format of the accounts standardised?**
Yes
- **At what conditions are the accounts made available to the public?**
/
- **Do companies generally comply with the legal obligation?**
Generally speaking, yes. Specific circumstances may lead a particular company to delay or not to comply.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
At the moment, the maximum possible period is forever since there are companies that file their accounts that we never report on the database. Closer to the end of the year this will improve to a matter of months or less as we switch to a new source for Colombia data.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
At the moment, the time depends on if and when we get a request to update the BIR since for this country we do few if any automatic updates. Closer to the end of the year this will improve to a couple of weeks or less as we switch to a new source for Colombia data.

2.1.2.12 Croatia: details about the collection of account

- **Which companies have to file accounts?**
Private and public limited liability companies, general and limited partnerships, and cooperatives have to file accounts to the State Authorities (State Register of accounts, established 2003).
- **How many companies does that represent?**
Approximately 70,000 legal subjects file accounts, although there are approximately 200,000 registered subjects.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Private businesses, Sole Proprietorship
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Some companies, in spite of the obligation, do not file accounts.
- **Where are the accounts filed?**
Since 2003 at the State Register of Accounts.
Public companies file accounts to the Securities Commission and to the Stock Exchange.
- **What is the maximum period a company can take to file its accounts after its year end?**
3-4 months (after that, the accounts are processed in the register and become available after 5-6 months following the year end)
- **What is the average time of filing accounts by the companies?**
3-4 months
- **Is the format of the accounts standardised?**
Yes
- **At what conditions are the accounts made available to the public?**
- *form:* Paper or file

- **price:** Depends on the form and is approximately €10.00 - €12.00 per year, per company.
- **place:** The accounts are available to the public at the State Register of Accounts.

Public limited companies file accounts to the Securities Commission and the Stock Exchanges. They are available for free.

- **Do companies generally comply with the legal obligation?**
Active companies usually do.
- **Data provider for Orbis**
Creditreform Croatia
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
3 months after the accounts become available.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
2 months.

2.1.2.13 Cyprus: details about the collection of account

- **Which companies have to file accounts?**

All Cypriot Companies, whether local or international, must maintain accurate books of accounts, which should reflect the true and correct position of their conduct, as well as give adequate explanation of their operations.

Audited financial statements and an Income Tax Return are required for all companies, even companies with no taxable income and/or dormant companies.

Registered Branches (in Cyprus) of foreign companies are not legally bound to compile full separate branch accounts however when taxed on the island, are obliged to do so for income tax purposes.

The following types of companies are obliged to file their financial statements:

1. *Limited Liability Companies.* They are obliged to submit a copy of their annual report, including their audited, financial statements for the year
2. *Public Companies.* They are obliged to submit a copy of their annual report, including their audited, financial statements for the year. In addition, public companies that are listed in the Cyprus Stock Exchange are obliged to publish their quarterly financial statements as well.

Partnerships are exempt from any requirement to prepare audited accounts, but they are legally bound to keep proper books of account which must be available for scrutiny by individual partners.

Important Note

While all companies are obliged to submit their financials, the penalty for failing to do so is negligible. As a result, the majority of the companies choose not to submit them. In addition, there is a possibility that the company actually submitted their financials at the Official Companies Registry; however due to the bureaucratic procedure of the specific department these financials are not yet filled in the company's file and therefore are not accessible to the Public.

- **How many companies does that represent?**

This represents all the active companies operating in Cyprus (approximately 90.000 companies). However, this does not include the International Business Companies (IBC's) which are registered in Cyprus for taxation purposes and are actually operating abroad as:

- a. There is no clear indication of which companies are actually IBC companies

- b. The vast majority of these companies avoid submitting their annual financial statements
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Partnerships and business names. In addition, overseas companies (branches of foreign companies) with the exception of overseas that are taxed in Cyprus, as explained in point 1.
 - **Can companies file less information than the previous years or not file accounts at all in some years ? If so, why ?**
Companies are obliged to submit a copy of their annual report which is completed in a standardized form. However, the amount of information included in the annual report may vary from year to year. In addition, as explained in Point 1, companies may choose not to submit their financial statements for a specific year.
 - **Where are the accounts filed ?**
Financial accounts are filled in the company's file kept at the Official Companies Registry House.
 - **What is the maximum period a company can take to file its accounts after its year end ?**
Each company is allowed a time period of one year to prepare the current year's financial statements. Once these financial statements are prepared and audited, each company is allowed a period of 42 days to submit them at the company's file kept at the Company Registry.
 - **What is the average time of filing accounts by the companies?**
This cannot be estimated as each company follows its own policy on the matter. In addition, no published statistics are available on the matter.
 - **Is the format of the accounts standardised?**
Each company should submit financial statements according to IFRS standards. However, small variations between each company's financial statements is observed.
 - **At what conditions are the accounts made available to the public?**
Hard copy of the company's annual report where the financial statements are included. Note that difficulties are observed in obtaining the accounts from the Official Companies Registry House as the financial statements submitted are not digitalised and are not available online on a computerized from.
 - **Do companies generally comply with the legal obligation?**
No – please see point 1
 - **Data provider for Orbis**
Infocredit Group
 - **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Can't be estimated as there is no standard time period of filling followed by the companies.
 - **What is the average period between a company filing its accounts and the records appearing on the database?**
--

2.1.2.14 Czech Republic: details about the collection of account

- **Which companies have to file accounts?**
All companies filed in the Business Register. There is a duty to file full financial statements for companies with obligatory audit. Other companies in the BR have a duty to file shortened FS. Obligatory audit refer joint stock companies (A.S.) and limited liability companies (S.R.O.) and cooperatives with (1) assets over 40 mil. CZK, (2) turnover 80 mil. CZK, (3) over 50 employees For A.S. if any condition is fulfilled, for other companies if two of the three conditions are fulfilled.

- **How many companies does that represent?**
330,000 (many companies could be inactive, only registered with no financial statement). There are currently 330,000 companies in the BR; 10% in liquidation or bankruptcy, and about 25% (80,000) registered but without turnover, not registered as VAT payers, etc. so this figure is suspicious.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Private Entrepreneurs
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Companies can put into the BR full FS or shorted FS. Nobody checks what kind of FS is filed into the BR. There are regulations regarding what kind of FS a company has to put into the Financial Office, but these FS are not available for the general public.
- **Where are the accounts filed?**
Tax office and Business Register
- **What is the maximum period a company can take to file its accounts after its year end?**
6 months
- **What is the average time of filing accounts by the companies?**
6 months
- **Is the format of the accounts standardised?**
Yes
- **At what conditions are the accounts made available to the public?**
- *form*: Hard copy in the BR, partly PNG files on public server, Obchodny Vestnik (= Official Bulletin)
- **Do companies generally comply with the legal obligation?**
There is no control.
- **Data provider for Orbis**
Bisnode - main source is the Business Register where companies publish FS. They permanently go through the list of all companies in the BR and seek newly published FS. This source is updated daily but some companies put documents into the BR with long delays.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
4-5 weeks
- **What is the average period between a company filing its accounts and the records appearing on the database?**
2 weeks. In individual cases we are able to get and process FS in 1-2 days.

2.1.2.15 Denmark: details about the collection of account

- **Which companies have to file accounts?**
All limited (A/S) and Private limited companies (ApS) and Limited partnerships by shares (P/S) must publish accounts. Other company types with limited liability such as some limited and general partnerships and profit associations and foundations must publish accounts. However there are some very complicated and detailed legal exceptions to these rules.
- **How many companies does that represent?**
It represents approximately 225,000 companies.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
All other company types than stated in ad1, e.g. sole proprietorships do not have to publish

accounts, but if they do not they do not meet the selection criteria for Orbis either. There may however be some companies that apparently have published accounts, but where the accounts do not contain any figures but only comments on the company meeting certain exceptions to the rules of having to publish accounts etc.

- Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**

The company types stated in ad1 section 2 can in some years avoid publishing accounts depending on whether they meet certain legal requirements or not. Factors such as the amount of certain figures for various account items, and type of ownership, are involved here.

- Where are the accounts filed?**

The Commercial Register (Companies House)

- What is the maximum period a company can take to file its accounts after its year end?**

Accounts must be at Companies House within 5 months from the accounts closing date. For Public Limited Companies this is 4 months.

- What is the average time of filing accounts by the companies?**

Approximately 4 months.

- Is the format of the accounts standardised?**

There are certain legal directions for filing (the format of) accounts but not a certain standard.

- At what conditions are the accounts made available to the public?**

- *form*: You can get a hard copy of the accounts or you can get it emailed. You can also see the accounts at Companies House on a PC.

- *price*: Hard copy: 100 DKK, email: 37 DKK, look-up at Companies House - Free

- *place*: Erhvervsstyrelsen

The Commercial Register (Companies House)

Kampmannsgade 1

DK 1780 Copenhagen V

- Do companies generally comply with the legal obligation?**

Yes

- Data provider for Orbis**

Experian A/S

- What is the maximum possible period between a company filing its accounts and the records appearing on the database?**

Everything is possible here, there are examples of filed accounts not being published for months. Experian even have to check up on Companies House because they regularly fail to deliver some of the published accounts. Normally though it takes no more than 14 days from the filing of an account at Companies House to the publishing of the account, and from 1-5 working days for the account to appear on Experian's database.

- What is the average period between a company filing its accounts and the records appearing on the database?**

1 week. In the peak period from June to August, where the most companies publish their accounts, there can be a delay of up to 20 days.

2.1.2.16 Estonia: details about the collection of account

- Which companies have to file accounts?**

Public and private limited companies, co-operatives

- How many companies does that represent?**

Approximately 40,000 - 45,000

- Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**

- sole traders
- partnerships
- association
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
No
- **Where are the accounts filed?**
Trade Register = Commercial Register
- **What is the maximum period a company can take to file its accounts after its year end?**
6 months
- **What is the average time of filing accounts by the companies?**
4-6 months
- **Is the format of the accounts standardised?**
Yes
- **At what conditions are the accounts made available to the public?**
 - *form*: Standardised
 - *price*: 25 EEK
 - *place*: Register = Commercial Register
- **Do companies generally comply with the legal obligation?**
Yes
- **Data provider for Orbis**
Creditinfo Eesti
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
12 months
- **What is the average period between a company filing its accounts and the records appearing on the database?**
3-6 months

2.1.2.17 Finland: details about the collection of account

- **Which companies have to file accounts?**
All joint-stock companies and all co-operatives; limited partnerships, partnerships and private firms, which meet two of the following three conditions:
 - turnover more than €7.30 million;
 - balance sheet total more than €3.65 million;
 - number of personnel more than 50
- **How many companies does that represent?**
The exact number is not known, but the estimate is approximately 120,000 companies
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
All other companies except the ones stated above
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes
 1. If the company is a limited partnership, partnership or firm, and the company's size has fallen below the limit mentioned above, the company is not obligated to file the accounts

2. If only one of the following three limits are met:
 - a) turnover more than €3.4 million
 - b) balance sheet total more than €1.7 million
 - c) number of personnel more than 25, the company can file its accounts in a shortened form, in which no turnover or direct costs are shown
- Where are the accounts filed?
At the Trade Register
- **What is the maximum period a company can take to file its accounts after its year end?**
6 months
- **What is the average time of filing accounts by the companies?**
10 months
- **Is the format of the accounts standardised?**
Yes; the accounts have to be made on the basis of formulas according to the Bookkeeping Act
- **At what conditions are the accounts made available to the public?**
 - *form*: official accounts containing the annual report, profit and loss account, balance sheet, notes to the accounts, and audit report;
 - *price*: depending on the case, from €5 to €10;
 - *place*: the Trade Register
- **Do companies generally comply with the legal obligation?**
No, approximately 70% of the companies obligated to file their accounts do it on time
- **Data provider for Orbis**
Suomen Asiakastieto Oy
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Approximately 4 months
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Approximately 1 month

2.1.2.18 France: details about the collection of account

- **Which companies have to file accounts?**
 - Les sociétés à responsabilité limitée (SARL et EURL) ;
 - les sociétés de personnes (sociétés en nom collectif et sociétés en commandite simple), sous certaines conditions : les sociétés en nom collectif (SNC) dont au moins l'un des associés est une personne physique ne sont pas dans l'obligation de déposer leurs comptes annuels (pour plus de précisions, se référer à l'article L. 232-21 du Code de Commerce) ;
 - les sociétés par actions (sociétés anonymes, sociétés par actions simplifiées et sociétés en commandite par actions) ;
 - les sociétés commerciales dont le siège est situé à l'étranger qui ont ouvert un ou plusieurs établissements en France ;
 - les sociétés d'exercice libéral (SELARL, SELAFA, SELCA, SELAS) ;
 - les sociétés coopératives et unions sous certaines conditions (pour plus de précisions, se référer à l'article R. 524-22-1 du Code Rural).
- **How many companies does that represent?**
1,400,000

- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
SNC, Affaires Personnelles, Coopératives, SCI, Administration, Associations, GIE,
- **Can companies file less information than the previous years or not file accounts at all in some years ? If so, why?**
Depending on their legal form (see above) they must file accounts each year. However they may file complete (CERFA 2050 form) or simplified (CERFA 2033 form) unconsolidated accounts.
- **Where are the accounts filed?**
Register house (Tribunal de Commerce, Tribunal de Grande Instance)
- **What is the maximum period a company can take to file its accounts after its year end?**
7 months (4 months for listed companies);
- **What is the average time of filing accounts by the companies?**
8 months, except for quoted companies
- **Is the format of the accounts standardised?**
Yes
- **At what conditions are the accounts made available to the public?**
- form: scanned document or electronic file
- price: 9,33 €
- place: Courts
- **Do companies generally comply with the legal obligation?**
65%
- **Data provider for Orbis**
Ellisphere
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
3 months
- **What is the average period between a company filing its accounts and the records appearing on the database?**
1 month

2.1.2.19 Georgia: Details about the collection of company accounts

- **Which companies have to file accounts?**
All legal entities have to file. The 2004 edition of International Financial Reporting Standards (IFRS) has been translated, fully adopted, and made mandatory as the only reporting standards in Georgia. The only exception is for small enterprises and non-commercial enterprises, as separate standards are adopted for them by the Accounting Standards Commission..
- **How many companies does that represent?**
At the end of 2012 the total number of registered enterprises was 553,692 units - Joint Stock Companies, General Partnerships, Limited Partnerships, Limited Liability Companies, Cooperatives, Branches of a foreign enterprise, Individual Entrepreneurs
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
None
- **Can companies file less information than the previous years or not file accounts at all in some years ? If so, why?**
No

- **Where are the accounts filed?**
Annual financial statements must be submitted to the relevant tax inspectorate. Accountable Joint Stock Companies and other security issuer companies – six-month interim financial statements must be submitted to the National Bank of Georgia. Banking institutions and insurance companies – audited annual financial statements must be submitted to the National Bank of Georgia.
- **What is the maximum period a company can take to file its accounts after its year end?**
Annual financial statements must be submitted before 1 April to the relevant tax inspectorate. Accountable Joint Stock Companies and other security issuer companies – six-month interim financial statements must be submitted before 15 August and audited annual financial statements before 15 May to the National Bank of Georgia.
Banking institutions and insurance companies – audited annual financial statements must be submitted before 15 May to the National Bank of Georgia.
- **What is the average time of filing accounts by the companies?**
Various
- **Is the format of the accounts standardised?**
The 2004 edition of International Financial Reporting Standards (IFRS) has been translated, fully adopted, and made mandatory as the only reporting standards in Georgia. The only exception is for small enterprises and non-commercial enterprises, as separate standards are adopted for them by the Accounting Standards Commission.
- **At what conditions are the accounts made available to the public?**
The accounts of the listed and traded companies are available on the site of the stock exchange. Some banks and insurance companies announced its accounts on their corporate sites.
- **Do companies generally comply with the legal obligation?**
Failing to submit accounting documents or other information to the tax authority required under the law is subject to a penalty of GEL 400. Repeated offences within a 12-month period are subject to a penalty of GEL 1,000.
- **Data provider for Orbis**
Seenews
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Between two or three months.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Between two or three months.

2.1.2.20 Germany: details about the collection of account

- **Which companies have to file accounts?**
Corporate enterprises (AG, GmbH) and cooperatives (e.G).
- **How many companies does that represent?**
small cooperate enterprises: approx. 980,000
definition (§ 267 HGB):
staff: <= 50 individuals
turnover: <= 9.680 TEUR
total assets: <= 4.840 TEUR
at least two criteria must apply
They have to announce only the balance sheet information and the notes on the accounts

medium sized cooperate enterprises: approx. 80,000
definition (§ 267 HGB):
staff: between 50 and 250 individuals
turnover: between 9,680 TEUR and 38,500 TEUR
total assets: between 4,840 TEUR and 19,250 TEUR

at least two criteria must apply
They have to announce the balance sheet information as well as the statement of income and the notes on the accounts.

big cooperate enterprises: approx. 33,000
definition (§ 267 HGB):
staff: more than 250 individuals
turnover: more than 38,500 TEUR
total assets: more than 19,250 TEUR
at least two criteria must apply
They have to announce the balance sheet information as well as the statement of income and the notes on the accounts.

cooperatives: approx. 7,500
They have to announce the balance sheet information as well as the statement of income and the notes on the accounts.

- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Private companies.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
In general not.
- **Where are the accounts filed?**
big cooperate enterprises: Bundesanzeiger
small and medium sized cooperate enterprises: Register Court
cooperatives: cooperative register
- **What is the maximum period a company can take to file its accounts after its year end?**
12 months.
- **What is the average time of filing accounts by the companies?**
9-12 months, except for quoted companies.
- **Is the format of the accounts standardised?**
No. Creditreform enter all annual accounts in a standardised formula.
- **At what conditions are the accounts made available to the public?**
- *form*: Copies
- *price*: Different
- *place*: Register court
- **Do companies generally comply with the legal obligation?**
Yes they have to comply with the legal obligation otherwise there will be a fine for those companies, which do not comply with legal obligation.
- **Data provider for Orbis**
Creditreform and Creditreform Rating AG
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Between 1 and 3 months.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Between 1 and 4 weeks.

2.1.2.21 Greece: details about the collection of account

- **Which companies have to file accounts?**
Societe Anonyme and Limited Liability Companies.
- **How many companies does that represent?**
The Societe Anonyme and Limited Liability Companies that publish Balance Sheets represent approximately the 5% of the total active Business Universe in Greece.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
All other legal forms, such as General Partnerships, Limited Partnerships, Sole Proprietorships etc.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes, for various reasons, such as, if they operate under a liquidation status or if the management of the company has selected not to comply with this legal obligation.
- **Where are the accounts filed?**
National Printing Institution, Economic and Political Press.
- **What is the maximum period a company can take to file its accounts after its year end?**
It takes 3 months from the end of the fiscal period to publication of the accounts for the stock companies and typically, 6 months for the rest of the companies, but there are cases where there is a longer period of time to publication.
- **What is the average time of filing accounts by the companies?**
The average fiscal period lasts 1 year for almost the majority of cases.
- **Is the format of the accounts standardised?**
The companies in all cases follow two different accounting standards, the Greek standard and the International Financial Reporting Standards (IFRS). However, the accounts are not standardized in a specific format.
- **At what conditions are the accounts made available to the public?**
Hard copies & soft copies (pdf, tif etc.).
- **Do companies generally comply with the legal obligation?**
Approximately, 35% - 40% of the active SA and Ltd companies publish their accounts.
- **Data provider for Orbis**
ICAP.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
10-15 days.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
3-5 days.

2.1.2.2 Guatemala: details about the collection of account

- **Which companies have to file accounts?**
Publicly traded companies
- **How many companies does that represent?**
Approximately 20
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Generally speaking, companies that are not publicly traded don't have to file any accounts

with an entity that would distribute them publicly. Companies, except "micro" companies, that file their accounts with the tax authority, which does not disclose them.

- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Generally the filing rules stay the same, so the amount of information required to be filed does not change from year to year. If a company changes its legal/tax structure to a "micro" company, the amount of information filed would reduce.
- **Where are the accounts filed?**
Bolsa de Valores Nacional S.A. of Guatemala
- **What is the maximum period a company can take to file its accounts after its year end?**
90 (working) days or 30 (working) days after the Shareholders/Board of Directors meeting in which the year end accounts are approved.
- **What is the average time of filing accounts by the companies?**
3 months after fiscal year end
- **Is the format of the accounts standardised?**
No
- **At what conditions are the accounts made available to the public?**
/
- **Do companies generally comply with the legal obligation?**
Generally speaking, yes. Specific circumstances may lead a particular company to delay or not comply.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
The time depends on if and when we get a request to update the BIR since for this country we do few if any automatic updates. There are companies that file for which we never update the BIR so their financials never make it to the database.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
The time depends on if and when we get a request to update the BIR since for this country we do few if any automatic updates.

2.1.2.23 Hong Kong: details about the collection of company accounts

- **Which Companies have to file accounts?**
There are no legal requirements to file their accounts in Hong Kong. Public quoted Companies make their financial statements available and all are collected, analysed and provided to the database.
- **How many Companies does that represent?**
Approximately 1,990,000
- **Which type of Companies legally do not have to file any form of accounts even though they would meet the selection criteria?**
There are no requirements for Companies to file their annual accounts.
- **Is the format of the accounts standardised?**
Those Companies that provide financial information do not necessarily present in a standardised format, although in recent years the trend to reporting under IFRS is improving.
- **At what conditions are the accounts made available to the public?**
Only publicly quoted Companies. Accounts can generally be obtained directly from the Company, or as hard copies from Worldbox AG.

- **Data provider:**
Worldbox
- **What is the maximum possible period between a Company filing its accounts and the records appearing on the database?**
The maximum possible period between a Company publishing its accounts and the information appearing in the database is 3 months.
- **What is the average period between a Company filing its accounts and the records appearing on the database?**
Generally in the month following publication.

2.1.2.24 Hungary: details about collection of account

- **Which companies have to file accounts?**
All companies have to file accounts, except private enterprises. The companies have to send the accounts to the Ministry of Justice and to the Registry Court. The one-person companies and the limited deposit companies do not have to send them to the Ministry of Justice.
- **How many companies does that represent?**
About 40%.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
The private enterprises are not obliged to file accounts.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
There are about 35 types of accounts. The form depends on the legal form, the region, etc. In case the company does not give the account, it must pay some penalty, but there is no controlling and punishing system and it does not work.
- **Where are the accounts filed?**
Ministry of Justice and the Registry Court.
- **What is the maximum period a company can take to file its accounts after its year end?**
Term of giving an account is 31 May. The problem is that the Ministry of Justice starts to process the data at that time, so these are available on computer first in November. There are often mistakes and clerical errors in the reports.
At the Registry Court the problem is, that there is not enough time and capacity to classify the accounts to the company's documents, so these data are not available even though the company has filed them.
- **What is the average time of filing accounts by the companies?**
It is typical that companies give their balance reports only for the end of term, so 31 May. Only those balance sheet reports must be filed, which are accepted by the owners'/member's meeting. Many companies wriggle out of the obligation as the owners did not accept it.
- **Is the format of the accounts standardised?**
Partially yes, the main points of the balance sheet reports. The whole report has to be published in the newspapers. Companies at stock exchange are obliged to do so.
- **At what conditions are the accounts made available to the public?**
You can see the documents free of charge at the Registry Court if they are available, but there are fewer and fewer from year to year. Alternatively you can buy a document from the Ministry of Justice for approximately €30 from November if the company filed it and if it was processed at all.
- **Do companies generally comply with the legal obligation?**
No, that is why Creditreform updates the information frequently from various sources.

- **Data provider for Orbis**
Creditreform Hungary.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
There is no maximum period. We build our database based on requests, and we collect the data of every company when we make a report.
In Hungary the balance sheets are usually available in the middle of the next year, but we do not process all of them when they were published.
We collect the balance sheets separately for Orbis and we endeavour to get more data and the currently updated data would be available for everyone.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
It is not easy to calculate the average period, but 12 months is a good approximation.

2.1.2.25 Iceland: details about the collection of account

- **Which companies have to file accounts?**
Sameignarfélag (fulfil two out of the three following prerequisites: total assets > 230 ML ISK, operating revenue > 460 ML ISK, average number of employees > 50, or if the mother company has to file accounts), Samvinnufelag, Samlagsfelag (if mother company has to file accounts), Einkahlutafélag, Hlutafélag.
- **How many companies does that represent?**
Approx. 20,000 companies were to file their accounts.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Einkafyrirtaeki or Proprietorship, Non-Profit Associations.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes, due to activity/income changes.
- **Where are the accounts filed?**
Director of Internal Revenue.
- **What is the maximum period a company can take to file its accounts after its year end?**
8 months.
- **What is the average time of filing accounts by the companies?**
10 months.
- **Is the format of the accounts standardised?**
No.
- **At what conditions are the accounts made available to the public?**
 - **form:** Paper
 - **price:** 100 ISK/page
 - **place:** Director of Internal Revenue Office
- **Do companies generally comply with the legal obligation?**
Generally companies do comply with the legal obligation, but not all of them.
- **Data provider for Orbis**
Creditinfo Lanstraust
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Approximately 6 weeks.

- **What is the average period between a company filing its accounts and the records appearing on the database?**
Approximately 3 weeks.

2.1.2.26 India: details about the collection of company accounts

- **Which Companies have to file Accounts?**
All the companies that are registered with the company registrar have to file accounts.
- **How many Companies does that represent?**
1,200,000
- **Which type of Companies legally do not have to file any form of accounts even though they would meet the selection criteria?**
None.
- **Can Companies file less information than the previous years or not file accounts at all in some years?**
Normally not
- **Where are the accounts filed?**
For non quoted companies with Registrar of Companies. For quoted companies with the Registrar of Companies and with the Stock exchange only annual reports.
- **What is the maximum period that a Company can take time to file its accounts after its year end?**
Up to 8 months afterwards there are penalties. 50% of companies file by due date.
- **What is the average time of filing accounts by the Companies ?**
Normally within 12 months from the end of the year
- **Is the format of the accounts standardized?**
Yes
- **At what conditions are the accounts made available to the public?**
The accounts are available to public in the form of PDF documents that can be downloaded after prepayment at the India Office of an Indian company account.
- **Do Companies generally comply with the legal obligation in India?**
In India there are about 1.5 million companies of which 50% that is 0.75 million companies are regular in compliance.
- **Source of Data**
Worldbox
- **What is the maximum possible period between a Company filing its accounts and the records appearing on the database?**
5-7 working days
- **What is the average period between a Company filing its accounts and the records appearing on the database?**
Same as above.

2.1.2.27 Indonesia: Details about the collection of company accounts

- **Which companies have to file accounts?**
All Companies. Based on applicable regulations, all Companies should submit a report every six months to the Ministry of Trade, but as far as we know, this regulation has never been complied with. Some submitted their reports a few times, then stopped. Many, if not most, have never done so. Tax reports are to be submitted annually by all. Publicly listed Companies have to publish their reports every 6 months.

- **How many companies does that represent?**
It's almost impossible to know how many companies there are in Indonesia.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria?**
Legally, all have to file their reports.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
No.
- **Where are the accounts filed?**
Ministry of Trade.
- **What is the maximum period a company can take to file its accounts after its year end?**
Companies have until end of April to submit their reports (individuals have until end of March).
- **What is the average time of filing accounts by the companies?**
2 times per year.
- **Is the format of the accounts standardised?**
Yes.
- **At what conditions are the accounts made available to the public?**
Not made available to the public at all except for publicly listed companies.
- **Do companies generally comply with the legal obligation?**
We believe that they do with respect to tax reports.

2.1.2.28 Ireland: details about the collection of account

- **Which companies have to file accounts?**
Limited.
- **How many companies does that represent?**
100,000.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Unlimited.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes, Because of section 17.
- **Where are the accounts filed?**
Irish Companies Registry.
- **What is the maximum period a company can take to file its accounts after its year end?**
9 months.
- **What is the average time of filing accounts by the companies?**
Not known.
- **Is the format of the accounts standardised?**
No.
- **At what conditions are the accounts made available to the public?**
 - *form:* Images
 - *price:* 2.50 EUR
 - *place:* Irish Registry

- **Do companies generally comply with the legal obligation?**
Just starting to. Fines imposed for late filing
- **Data provider for Orbis**
Jordans Limited.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
16 weeks.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
12-14 weeks.

2.1.2.29 Italy: details about the collection of account

1. Which companies have to file accounts?

The following types of companies have to file accounts:

- S.p.A. (Società per Azioni),
- S.r.l. (Società a responsabilità limitata),
- Sapa (Società in accomandita per azioni),
- Società Cooperative,
- Società Consortili,
- G.e.i.e, Società di persone (only consolidated accounts),
- Consorzi con qualifica di Confidi.
- Società a responsabilità a socio unico e società per azioni a socio unico.

2. How many companies does that represent

Approximately 900,000

3. Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?

None

4. Can companies file less information than the previous years or not file accounts at all in some years? If so, why?

A company has to file in the complete format if two of the three following criteria are fulfilled in the first year or for two consecutive years:

3.

- a. Total assets \geq €6,650,000
- b. Revenue from sales and services \geq €7,300,000
- c. Average number of employees \geq 50

The financial statements in abbreviated form is not an obligation but a right for smaller companies (but excluding companies which have issued securities traded on markets regulated), which can be evaluated according to their information needs towards the shareholders and third parties, whether it is convenient to adopt the budget or the budget in ordinary in abbreviated form, for which they are not adoptable, however, the international accounting IAS / IFRS.

The preparation of financial statements are admissible if, in the first year or, later are not exceeded two of the following limiti2:

4. Total assets of the state capital: €4,400,000;
5. Revenues from sales and services: €8,800,000;
6. Employed on average during the period: 50 units

4. Where are the accounts filed?

Accounts are filed at the Chamber of Commerce.

5. What is the maximum period a company can take to file its accounts after its year end?

Usually, the maximum time the deposit is 180 days from the end of 'year, with an additional 30 days to deposit the chamber of commerce

6. What is the average time of filing accounts by the companies?

5 months

7. Is the format of the accounts standardised?

Yes

8. At what conditions are the accounts made available to the public?

- *Form:* Pdf and paper
- *Place:* Chamber of Commerce

9. Do companies generally comply with the legal obligation?

Not known

10. What is the maximum possible period between a company filing its accounts and the records appearing on the database?

The timing can have a range from 0 to 6 months depending on availability of the budget by Infocamere.

11. What is the average period between a company filing its accounts and the records appearing on the database?

3 months

2.1.2.30 Japan: details about the collection of company accounts

• Which Companies have to file accounts?

All sorts of corporations are obliged. However, in the case of medium and small Companies, the obligation is sometimes dispensable on present showing. All listed Companies should submit financial statements to stock exchanges to which they belong. In addition, Companies that need a permit or license for starting up their business such as construction Companies, building and house sales agents etc., are to be filed into each authority where their industries belong.

• Which type of Companies legally do not have to file any form of accounts even though they would meet the selection criteria?

Companies are obliged to submit their financial statements every year with no exception. Format of statements basically depends on each Company or each authority although obligatory contents are more and less fixed. Information quantity might be differed within the range.

• Where are the accounts filed?

At stock exchanges or authorities to which Company's industry belongs.

• What is the maximum period that a Company can take time to file its accounts after its year end?

About 3 months after closing its account.

• Is the format of the accounts standardized?

It depends on each authority. Some authorities force affiliated Companies to submit their statements in the same format, but some do not.

- **At what conditions are the accounts made available to the public?**
You have to visit directly at an authority to which the Company's industry belongs, to examine or obtain filed Company's statement (format is the same that the Company submits). In case of the Legal Affairs Bureau, you pay 300 yen for a revenue stamp. In the other cases, you might pay nothing or pay more.
- **Do Companies generally comply with the legal obligation in Japan?**
Yes, compared with Companies in western countries. In general, we collect information for unlisted companies through direct investigation, which gets conducted once a year.
- **Are there any limitations on the universe BvD receives from TSR?**
All data except for closed ones gets delivered to you.
- **What source does TSR use to collect the financial accounts for Japanese companies?**
As for listed companies, their financial statements are used. As for unlisted/private companies, direct investigations get conducted to collect financial account.
- **What are the requirements for private companies to report their financial accounts in Japan?**
There is no requirements for private companies to report their financial account. The financial account is only provided on a discretionary basis.

2.1.2.31 Kazakhstan: details about the collection of company accounts

Which Companies have to file accounts?

According to the Law of the Republic of Kazakhstan 'For bookkeeping and financial accounts' as of 28.02.2007 #234-III, sole traders, legal entities, branches, representative offices and companies established by foreign founders have to file their accounts.

Sole traders have not to file financial accounts if:

- simplified taxation system is applied
- no registration as VAT payer
- not subjects of natural monopoly and controlled markets

How many Companies does that represent?

The common amount of active legal entities in Kazakhstan is 365,025.

Which type of Companies do not have to legally file any form of accounts?

See above

Can Companies file less information than the previous years or not file accounts at all in some years? If so, why?

According to the Law of the Republic of Kazakhstan 'For bookkeeping and financial accounts' as of 28.02.2007 #234-III, companies are obliged to file accounts every year in full form.

(In practice they file the accounts to the taxation Committee in full form, for the Statistic Agency – only Total Assets.)

Where are the accounts filed?

According to the Law of the Republic of Kazakhstan 'For bookkeeping and financial accounts' as of 28.02.2007 #234-III, companies file accounts to the Statistics Agency of Kazakhstan and to the Taxation Committee of the Republic of Kazakhstan (except financial organizations). Financial organizations file their accounts to the National Bank of Kazakhstan.

Companies of public interest* and listed companies publish their financial accounts in open data sources on the specialized websites: <https://dfo.kz> – Depository of Financial Accounts for companies of public interest and <http://www.kase.kz> – the Kazakh Exchange for listed companies.

*Companies of public interest are financial organizations (except companies with main activity – foreign currency exchange), joint stock companies (except noncommercial), companies-subsurface users (except companies mining nonmetallic raw materials and local building materials), state-owned companies and state enterprises on the basis of economic jurisdiction.

What is the maximum period a company can take to file its accounts after its year end?

According to the Law of the Republic of Kazakhstan 'For bookkeeping and financial accounts' as of 28.02.2007 #234-III, companies have to file its accounts to Statistics Agency of Kazakhstan and to the Taxation Committee of the Republic of Kazakhstan till 30th April of the year after reported. According to the Decree of the Government of the Republic of Kazakhstan as of 14.10.2011 #1173, companies of public interest must publish their accounts till 31st August of the year after reported on the web site of the Depository of Financial Accounts (<https://dfo.kz>). The Kazakh Exchange has no limitations for publishing accounts.

What is the average time of filing accounts by the Companies?

For the most part of companies the average time of filing accounts is unknown. Companies of public interest and listed companies started to publish annual accounts in April, the most part of annual accounts is available in July-August.

Is the format of the accounts standardised?

Yes, it is standardized.

At what conditions are the accounts made available to the public?

According to the Law of the Republic of Kazakhstan 'For bookkeeping and financial accounts' as of 28.02.2007 #234-III, companies' financial accounts are information of commercial confidentiality. The accounts can be available for public only if the company has agreed to publish accounts in open sources.

Financial accounts of the companies of public interest and listed companies are available in standardized form for free on the specialized websites.

Do Companies generally comply with the legal obligation?

To our experience and mind, the Kazakh companies generally comply with the legal obligation.

What is the maximum possible period between a company filing its accounts and the records appearing on the database?

The maximum period is 3 months.

What is the average period between a company filing its accounts and the records appearing on the database?

The average period is 2-4 weeks

2.1.2.32 Korea (Rep. of): details about the collection of company accounts

- **Which Companies have to file accounts?**

According to the Act of External Audit of Corporations, a stock Company whose total values of assets, as of the end of the immediately preceding business year, are not less than 7 billion won is subject to an accounting audit by an external auditor with respect to the financial statements, consolidated financial statements and combined financial statements.

- total asset over 10 billion won
- companies listed or will be listed within a year
- total liabilities over 7 billion won and total asset over 7 billion won
- total employees over 300 and total asset over 7 billion won

- **How many Companies does that represent?**

There are 66,180 companies in total in Korea as of November, 2014, which have to file accounts according to the Act. This figure includes 2,033 listed companies.

- **Which type of Companies legally do not have to file any form of accounts even though they would meet the selection criteria?**

Companies exempted from the external audit are as follow:

- stock Companies to which the Framework Act on Administration of Government-Invested Institutions applies
- stock Companies whose bank account is suspended (transaction is declined) by financial institutions articulated under the Banking Act
- stock Companies in liquidation or whose business has been closed down for more than a year
- stock Companies whose commencement of liquidation was declared under the Company Reorganization Act
- Companies under M&A process under the Commercial Law, which are supposed to be dissolved in the current business year
- other stock Companies whose external audit was exempted by the Securities and Futures Commission (SFC) under the Act Article 2

- **Can Companies file less information than the previous years or not file accounts at all in some years? If so, why?**

Yes, they can. There could be several occasions for this. Some Companies abridge some of their accounts in the financial statements as their businesses activities expanded. Or they may do so if they make other changes to their business activities. In other case, Companies can fall short of the criteria articulated in the Act and are not subject to it. If the Accounting Standard changes, the accounts Companies file can also be changed.

- **Where are the accounts filed?**

Companies subject to an external audit should submit their financial statements, when they are approved, to the SFC. However, in case the financial statements that have been approved by an ordinary shareholder's meeting are the same as those attached to the audit report, which should be submitted to the SFC by an auditor, they are not required to be submitted to the SFC.

- **What is the maximum period a Company can take to file its accounts after its year end?**

An external auditor should file the business report with the SFC and the KICPA within three months after the end of each fiscal year. The stock Company in receipt of an external audit report should submit the financial statements which are approved at the ordinary shareholders' meeting to the SFC within following two weeks.

- **What is the average time of filing accounts by the Companies?**

It usually takes about two to three months, but most of the Companies file their accounts at the end of March. Listed Companies tend to submit them earlier.

- **Is the format of the accounts standardized?**
Yes, it is standardized.
- **At what conditions are the accounts made available to the public?**
The accounts are publicly notified as electronic documents and you can review them on the Financial Supervisory Service or the Korea Exchange website free of charge.
- **Do Companies generally comply with the legal obligation?**
Yes, most of the Companies do. When a Company violates the Act, the SFC will impose the penalties prescribed in the Presidential Decree.
- **Data provider:**
NICE Info
- **What is the maximum possible period between a Company filing its accounts and the records appearing on the database?**
As for a listed Company, it may take as long as ten days for the records to be presented. If it is an unlisted Company, it could take a month maximum.
- **What is the average period between a Company filing its accounts and the records appearing on the database?**
It takes about a week on average for a listed Company, and ten days for an unlisted Company.

2.1.2.33 Kosovo: details about the collection of company accounts

- **Which companies have to file accounts?**
All business organisations - Business Organization - any type of commercial society established in Kosovo under the Law for Business Organizations. A business organization may be established in Kosovo as a personal business enterprise, a general partnership, a limited partnership, a limited liability company or a joint stock company.
- **How many companies does that represent?**
There are various statistics about the number of registered business entities - they vary between 40,000 and 67,000 in the period 2004 – Q2 2013. According to the official data – only 50% of them file accounts.
 - 1 - Joint-stock company
 - 2 - Limited liability company
 - 3 - General partnership
 - 4 - Limited partnership
 - 5 - Agricultural cooperatives
 - 6 - Foreign Company (Kosovo branch)
 - 7 - Personal Business Enterprise
 - 8 - Public Owned Enterprise
 - 9 - Socially Owned Enterprise
 - 10 - Enterprises under KTA Jurisdiction
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
None
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
None
- **Where are the accounts filed?**
Kosovo Council for Financial Reporting (KCRF) with a copy to Ministry of Trade and Industry (MTI), as well as to the Tax administration.
- **What is the maximum period a company can take to file its accounts after its year end?**

By April 30 of the following year for non-consolidated financial statements; by June 30 of the following year for consolidated financial statements.

- **What is the average time of filing accounts by the companies?**
N/A
- **Is the format of the accounts standardised?**
Large business organization in Kosovo should apply IAS/IFRS as well as interpretations, recommendations and necessary guidance issued by International Accounting Standard Board which shall be approved by KCRF.
All business organization registered as limited liability companies or shareholder companies shall prepare financial statements in accordance with International Standards for Financial Reporting, International Accounting Standard Board which shall be approved by KCRF.
- **At what conditions are the accounts made available to the public?**
No financial statements, with the exceptions of financial institutions and some POEs, are publicly available. The financial statements of all banks are available on their websites although this is not clearly specified by law.
- **Do companies generally comply with the legal obligation?**
N/A
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Between 1 or 2 months.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Between 1 or 2 months.

2.1.2.34 Latvia: details about the collection of account

- **Which companies have to file accounts?**
All companies, except sole proprietor enterprises, peasant farms and fishers farm whose annual turnover does not exceed LVL 200.000 (EUR 284.6 thousand).
- **How many companies does that represent?**
Approximately 100,000.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
None.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**

Companies, which on the balance sheet date do not exceed two below mentioned criteria are permitted not to calculate and indicate the deferred tax assets and liabilities in the financial report:

1. balance sheet total – 250,000 lats
2. net turnover – 500,000 lats
3. average number of employees in the accounting year – 25.

If the company does not exceed two mentioned criteria, it also could prepare shorted annex (do not prepare management report, cash flow statements and changes in equity statement).

- **Where are the accounts filed?**
State Revenue Service
- **What is the maximum period a company can take to file its accounts after its year end?**

From 4 to 7 months, depending on type and size of enterprise. Moreover longer terms have most of the companies that conform to the criteria for Orbis.

- **What is the average time of filing accounts by the companies?**
About 10% of the companies file annual reports with delay. Up to 5% of the companies do not submit annual reports to the State Revenue Service at all.
- **Is the format of the accounts standardised?**
Yes.
- **At what conditions are the accounts made available to the public?**
 - **form:** Paper (photo copy) or electronically
 - **price:** LVL 0.25 (EUR 0.36) per sheet, electronic report on CD disk – LVL 5,-- (EUR 7,--)
 - **place:** Register of Enterprises
- **Do companies generally comply with the legal obligation?**
90-95% of active companies
- **Data provider for Orbis**
Creditreform Latvia.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Immediately
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Immediately

2.1.2.35 Lithuania: details about the collection of account

- **Which companies have to file accounts?**
 - Limited liability companies;
 - Joint stock companies;
 - State enterprises;
 - Municipal enterprises;
 - Agricultural companies;
 - Cooperative companies.
- **How many companies does that represent?**
79,823 (excluding bankrupted, liquidating and inactive companies).
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
 - Limited partnerships;
 - Individual (personal) enterprises;
 - Branches of juridical person;
 - Representatives of foreign juridical persons;
 - Credit unions;
 - Associations;
 - Municipal budget enterprises;
 - General partnerships;
 - Public institutions.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Company is obliged to file accounts every year.
- **Where are the accounts filed?**
In State Center of Registers.
- **What is the maximum period a company can take to file its accounts after its year end?**

Companies must make and confirm accounts to the Centre of Registers within a month after the shareholders meeting (until 1st of May) and if audit is performed – until 1st of October of the next year.

- **What is the average time of filing accounts by the companies?**
Since June 1st, till October 1st.
- **Is the format of the accounts standardised?**
Yes.
- **At what conditions are the accounts made available to the public?**
The accounts of opened Joint stock companies are available for free.
The accounts of all the others types of companies may be purchased from State Center of Registers if the company present it there.
- **Do companies generally comply with the legal obligation?**
All the companies, which have to file the accounts (and which are operating subjects - 79,823 according to the above paragraph) - have to present their accounts to State Center of Registers. In 2009 only about 45,000 of companies complied with that obligation. In 2010 year the similar amount of companies is expected.
- **Data provider for Orbis**
Creditreform Lietuva.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
The max period of the record that may appear in State Center of Registers is up to October
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Average period is until June.

2.1.2.36 Luxembourg: details about the collection of account

- **Which companies have to file accounts?**
Public (S.A.), limited (S.A.R.L.)
- **How many companies does that represent?**
Not possible to find out: there are in total about 25,000 companies and 15,000 holdings, total 40,000.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
All other types, resp. enterprise individual, SECS SENC, Asbl, etablissement public, foundation, GIE.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
In some sectors, companies can file less information than the previous years, because the format of the accounts is not standardised. However, they have to file accounts every year.
- **Where are the accounts filed?**
Official Trade Register in Luxembourg or Diekirch.
- **What is the maximum period a company can take to file its accounts after its year end?**
No limit.
- **What is the average time of filing accounts by the companies?**
1.5 year.
- **Is the format of the accounts standardised?**
No.

- **At what conditions are the accounts made available to the public?**
-form: Paper
-price: 0,50 €/page
-place: Official trade register
- **Do companies generally comply with the legal obligation?**
Yes
- **Data provider for Orbis**
Creditreform Luxembourg.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
2 months.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Depending on the request, 1 month.

2.1.2.37 Mainland China: details about the collection of company accounts

Which Companies have to file accounts?

All except of Sole Proprietorships (who file at very local level)

How many Companies does that represent?

26 million active companies including sole proprietorships

Which type of Companies legally does not have to file any form of accounts even though they would meet the selection criteria for Orbis?

Every company has to file, though possibly at different government offices (local, regional, provincial).

Can Companies file less information than the previous years or not file accounts at all in some years? If so, why?

Yes. Annual auditing by AIC is not mandatory any more.

Where are the accounts filed?

- AIC (Chinese Administration of Industry and Commerce), voluntary.
- National Tax Bureau (to levy tax); obligatory.
- NBS (National Bureau of Statistics), mainly for statistical purpose and is done so upon their invitation. Only larger enterprises will be asked to participate.

What is the maximum period a Company can take to file its accounts after its year end?

4 months which can be extended up to 10 months without penalty.

Is the format of the accounts standardized?

Yes, however, depending on company types (SME's or large companies; services or manufactures or financial institutions), forms will be different.

At what conditions are the accounts made available to the public (form, price, and place)?

Detailed credit info on public companies are available for public in Chinese. Info collected on private companies by different government agencies are not for public use. Limited company info such as registry record summary and court records are available from governmental websites. However, available info is not timely updated or instant, and in Chinese or images only. With AIC an attorney is legally authorized to check the records of a company, thus also financials. This also varies per region. Costs to collect info also varies by cities.

Do Companies generally comply with the legal obligation?

Yes.

What is the maximum possible period between a Company filing its accounts and the records appearing on the database?

Varying on availability, 3 months to 2 years

What is the average period between a Company filing its accounts and the records appearing on the database?

Since 2014 the integration of financial data is more challenging, as availability is limited. When available it takes, on average, 9 months to integrate accounts in our database, after these have been filed.

What is considered as an accounting year?

Chinese law defines the end of an accounting on the 31st of December.

When comparing financial data through time, why do values for 2004 systematically seem to stand out?

In 2004, the Chinese government undertook the first nationwide economic census. The census is supported and regulated by Chinese Census Law, its execution and procedure, are clearly regulated by the law. The census is a huge and complex project in a country like China. Hence, it will not be undertaken for every year.

The 2004 financials in Orbis are acquired from the census (*1st Economy Census Data*). Therefore, they have been collected and prepared using a different methodology to those of other years. When comparing 2004 financials with others, differences should be noticed.

2.1.2.38 Malaysia: details about the collection of company accounts

- Which Companies have to file accounts?**

All listed Companies are required to file their accounts. Same goes with private Companies.

- How many Companies does that represent?**

962 listed Companies. We do not know the number of private Companies.

- **Which type of Companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
None we believe.
- **Can Companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes. Companies, which are under PN4 and PN17 sometimes, do not file their accounts. Bursa classified some listed Companies with financial problems under these two categories; PN4 and PN17.
- **Where are the accounts filed?**
 - Listed Companies - Bursa Malaysia stock exchange.
 - Private Companies - Registrar of Companies
- **What is the maximum period a Company can take to file its accounts after its year end?**
3 months for public listed. 6 months for private Companies.
- **What is the average time of filing accounts by the Companies?**
2-3 months for public listed. 6 months for private Companies.
- **Is the format of the accounts standardized?**
Yes
- **At what conditions are the accounts made available to the public?**
Both private and listed companies' reports are available to public.
- **Do Companies generally comply with the legal obligation?**
Yes
- **What is the maximum possible period between a Company filing its accounts and the records appearing on the database?**
2 months for listed Companies. Longer time frame for private Companies due to reasons as described in point 12 below.
- **What is the average period between a Company filing its accounts and the records appearing on the database?**
For listed Companies, they are updated within 24 hours after released at the stock exchange. However, if the reports were released in bulk, the time frame would be within 1 to 2 months. For private Companies, we do not know when the Company would file their report, we would go in July to get the reports because by July, most if not all would have filed their reports.

2.1.2.39 Mexico: details about the collection of company accounts

- **Which companies have to file accounts?**
Only the public ones, that are around 150 in the Mexican Republic.
- **How many companies does that represent?**
The companies listed in the Mexican Stock Exchange are around 130.
- **What type(s) of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
No companies are legally obligated to file information, but the financial ones (such as Banks, Credit Institutions, and public companies)
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Public companies have to publish their information. For the rest of the companies there is no criteria established.
In our database you may find that a private company shared with us some financials but not all of them. This is because of their internal policies.

- **Where are the accounts filed?**
In the Mexican Stock Exchange, and in public newspapers (banking and financial companies). We obtained the information from private companies by calling them and asking for these data. They can refuse to provide them, but we can have better success if the customer is mentioned and they understand the purpose of the investigation.
- **What is the maximum period a company can take to file its accounts after its year end?**
The fiscal year ends in December for all companies and they must have their financial statements finished by May.
- **What is the average time of filing accounts by the companies?**
In May.
- **Is the format of the accounts standardised?**
No
- **At what conditions are the accounts made available to the public?**
The companies that are obligated may publish their figures through local newspapers, their web sites, and the Mexican Stock Market.
As mentioned before, we get FS from private companies through a direct request from us, as there are no other sources where we can obtain this kind of information. The IRS in Mexico considers all these data confidential and they are not allowed to share them.
- **Do companies generally comply with the legal obligation?**
Public ones have to.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
A year.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
We update them upon request of the customer.

2.1.2.40 Middle East: details about the collection of company accounts

- **Which Companies have to file accounts?**
Limited and Joint Stock Companies
- **How many Companies does that represent?**
N/A
- **Which type of Companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
N/A
- **Can Companies file less information than the previous years or not file accounts at all in some years? If so, why?**
N/A
- **Where are the accounts filed?**
Commercial authorities
- **What is the maximum period a Company can take to file its accounts after its year end?**
N/A
- **What is the average time of filing accounts by the Companies?**
6 months
- **Is the format of the accounts standardized?**
Yes

- **At what conditions are the accounts made available to the public?**
N/A
- **Do Companies generally comply with the legal obligation?**
Yes
- **Data provider for Orbis?**
Cedar Rose
- **What is the maximum possible period between a Company filing its accounts and the records appearing on the database?**
N/A. Accounts are obtained on demand only - when a company is investigated and thereafter they appear in the database.
- **What is the average period between a Company filing its accounts and the records appearing on the database?**
N/A

2.1.2.41 Moldova: Details about the collection of company accounts

- **Which companies have to file accounts?**
Public interest entities (such as financial institutions, investment funds, insurance companies, non-state pension funds, commercial companies listed on the Moldova Stock Exchange, and also other legal entities which have dominant position on the market) prepare and file semiannual and annual financial reports. With the exception of public institutions and the public interest entities mentioned above, other entities prepare and file annual financial reports.
- **How many companies does that represent?**
As of August 2012, all registered business entities in Moldova totalled 102,796. Out of all business entities, limited liability companies accounted for 59% and sole traders/proprietorships for 33%.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
None
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Newly established companies during the reporting financial year are exception.
- **Where are the accounts filed?**
Entities (except for public institutions) file to the Financial Statements Information Services. Financial statements might be submitted to other public authorities, financial institutions or other interested users based on agreements with the entity. Specialised central public administration bodies, local public administration authorities and autonomous public institutions whose managers are responsible for spending units, file one copy of the Q1 and annual financial report to Ministry of Finance according to the terms established by this.
- **What is the maximum period a company can take to file its accounts after its year end?**
The reporting period for which all companies formulate and submit financial reports is the calendar year, starting on January 1 and ending December 31, except for companies in reorganisation or liquidation and companies whose parent companies use a different reporting period. For some categories of companies, depending on the characteristics of their activity, the Ministry of Finance might set up a reporting period which may not coincide with the calendar year. The first reporting period begins on the day of state registration of the company and ends on December 31 of the same calendar year. When the entity is registered after October 1, the first reporting period is normally the period from the date of registration until December 31 of the calendar year following the year of state registration. The date of financial statements is the last calendar date of the reporting period, with the exception of companies in reorganisation or liquidation.

It is compulsory that entities, with the exception of public institutions and public interest entities, using full or simplified double entry accounting system, submit:

- consolidated and non-consolidated annual financial reports within 90 days following the reporting year;
- annual financial report of the parent company and consolidated financial reports representing a complete report at the same date;

It is compulsory that public interest entities present:

- consolidated and non-consolidated biannual financial reports for the first semester within 30 days following the reporting semester;
- consolidated and non-consolidated annual financial reports within 120 days following the reporting year;
- non-consolidated financial reports of the parent entity and consolidated financial reports, representing a complete report at the same date.
- The specific term of presenting financial reports is established by the Financial Statements Information Service for each entity.

• What is the average time of filing accounts by the companies?

The average time of filing accounts for the majority of the joint stock companies is March-April. The accounts become available at the Security Commission 6 months later.

• Is the format of the accounts standardised?

Biannual financial reports include condensed balance sheet, income statement, cash flow statement, equity movements statement and selected explanatory notes. Annual financial reports include balance sheet, income statement, cash flow statement, equity movements statement and explanatory notes with annexes to the financial statements.

Public Interest Entities should do accounting and prepare financial reports in accordance with IFRS. Entities that organise their accounting relying on full double-entry system, other than public institutions and public interest entities should do accounting and prepare financial reports in accordance with IFRS or NAS, following their accounting policies. Entities that organise their accounting relying on simplified double-entry system should do accounting and prepare financial reports in accordance with NAS. Entities that organise their accounting relying on simple entry system should do accounting in accordance with the norms approved by the Ministry of Finance.

Public institutions apply the double entry accounting system, do their accounting and prepare financial reports in accordance with IPSAS and the norms approved by the Ministry of Finance.

• At what conditions are the accounts made available to the public?

Joint stock companies present their accounts in Excel free format to the National Commission for Financial Markets of Republic of Moldova and also in pdf format for which a written request is necessary

• Do companies generally comply with the legal obligation?

A total of 528 joint stock companies have filed accounts for 2012 in the National Commission for Financial Markets of Republic of Moldova

• What is the maximum possible period between a company filing its accounts and the records appearing on the database?

6 months

• What is the average period between a company filing its accounts and the records appearing on the database?

6 months

2.1.2.42 The Netherlands: details about the collection of account

- **Which companies have to file accounts?**
All limited companies (B.V.s and N.V.s) and some sole traders and cooperations.
- **How many companies does that represent?**
680,000
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Sole Traders, Federations, Foundations and participations, which are consolidated in holding and companies for which a liability guarantee is filed.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes, if a company decreases in size, it is possible that it doesn't have to file a P&L account anymore. Furthermore, there are legal exceptions like responsibility statements ('aansprakelijkheidsverklaringen').
- **Where are the accounts filed?**
One of the 11 regional Chambers of Commerce.
- **What is the maximum period a company can take to file its accounts after its year end?**
13 months.
- **What is the average time of filing accounts by the companies?**
8-10 months.
- **Is the format of the accounts standardised?**
No.
- **At what conditions are the accounts made available to the public?**
 - **form:** Paper and online (standardised format and PDF)
 - **price:** €2.90 for one year
 - **place:** Through the internet and one of the 21 regional Chambers of Commerce.
- **Do companies generally comply with the legal obligation?**
90%
- **Data provider for Orbis**
LexisNexis Benelux, Graydon & Chambers of Commerce.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
60 days + 2 weeks.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
4 weeks.

2.1.2.43 New Zealand: details about the collection of company accounts

- **Which Companies have to file accounts?**
Companies in New Zealand are not required to file their financial statements with the authorities, unless under s19 of the Financial Reporting Act 1993 ("the FRA"), they are:
 - A subsidiary of a Company or body corporate incorporated overseas;
 - A Company in which 25 percent or more of the voting shares are held by: A Company or body corporate incorporated overseas;
 - A subsidiary of a Company or body corporate incorporated overseas;
 - A subsidiary of a subsidiary of a Company or body corporate incorporated overseas;
 - A person not ordinarily resident in New Zealand. Public quoted Companies make their financial statements available and all are collected, analysed and provided to the Oriana database.

- **How many Companies does that represent?**
6,000 approximately
- **What is the maximum period a Company can take to file its accounts after its year end?**
5 months and 20 days
- **What is the average time of filing accounts by the Companies?**
Around 4 months
- **Is the format of the accounts standardised?**
Those Companies that provide financial information do not necessarily present in a standardised format, although in recent years the trend to reporting under IFRS are improving.
- **At what conditions are the accounts made available to the public?**
Public quoted Companies - accounts can generally be obtained direct from the Company, or hard copies from Worldbox AG. Foreign Companies accounts are available under www.companies.govt.nz
- **Do Companies generally comply with the legal obligation?**
Yes.
- **Data provider**
Worldbox
- **What is the maximum possible period between a Company filing its accounts and the records appearing on the database?**
Maximum possible period between Company publishing their accounts and the information appearing in the database is presently up to 4 months.
- **What is the average period between a Company filing its accounts and the records appearing on the database?**
Generally in the month following publication.

2.1.2.44 Norway: details of the collection of account

- **Which companies have to file accounts?**
Limited.
- **How many companies does that represent?**
Approximately 120,000.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Sole property companies.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Less information is possible, when the company for example is having less activity. All limited companies are obliged to deliver an account every year, even if there has been no activity.
- **Where are the accounts filed?**
CreditInforms own Registry.
- **What is the maximum period a company can take to file its accounts after its year end?**
6 months.
- **What is the average time of filing accounts by the companies?**
4-5 months (due to competition advantages/ disadvantages).

- **Is the format of the accounts standardised?**
Yes.
- **At what conditions are the accounts made available to the public?**
 - **form:** As a paper copy on request from official authorities for approx.
 - **price:** NOK 150 (one year), from CreditInform in paper, online or datafile for approx. NOK 150 (three years) (depending on volume)
 - **place:** Official authorities or CreditInform
- **Do companies generally comply with the legal obligation?**
Yes.
- **Data provider for Orbis**
Experian .
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Approx. 2 months.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
2 weeks.

2.1.2.45 Philippines: details about the collection of company accounts

2.1.2.45.1 Financial Data

- **Which companies have to file accounts?**
All companies registered with the SEC.
- **How many companies does that represent?**
The rough estimate is that about 60-70,000 companies file their financials annually
- **What types of companies legally do not have to file any form of accounts even though they would meet the selection criteria?**
None
- **Are unlisted companies required to register accounts in a public registry? Which category of companies?**
Yes, Corporations and Partnerships with the SEC, single/sole proprietorships with the DTI (Dept. of Trade and Industry)
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Companies are required to file all reportorial requirements, including General Information Sheets (GIS) and financial statements annually (Balance sheet, profit and loss, cash flow statements)
- **Must the filed information have been audited?**
Yes
- **What accounting practice must be used (Local GAAP, IFRS, etc)?**
Local GAAP
- **Where are the accounts filed?**
Securities and Exchange Commission
- **What is the maximum period a company can take to file its accounts after its year end? What is the average time of filing accounts by the companies?**
Companies have to file their accounts 4 months after year end. Some of them directly file to the central authority (SEC). The corporates located in Provincial areas must file to the SEC Regional offices which then need to report to the central authority.

- **and tax return?**
Every April
- **How can the public access the information? + Location (online, hard copy, visit registry), ease of access, cost, language.**
Visit registry, hard copy and or microfilm, online (approx. 1€ per page)
- **Is there a fine/penalty for non-compliance with a registration obligation, and if so is it a material amount?**
Yes. The penalty is a temporary revocation of the company's business license. The monetary penalty involved is not that material an amount.
- **What is the fee for filing accounts?**
Registration fee depends on the Authorized Capital Stock
- **Is the format of the accounts standardised?**
Yes
- **Do companies generally comply with the legal obligation?**
Generally, yes.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Due to the reporting process of corporates located in Provincial areas, the maximum time this information is available on Orbis is 16 months.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
3 months

2.1.2.45.2 Ownership Data

- **Which companies have to file shareholders information?**
All registered corporations
- **Which kind of information do they have to file (ultimate parent only, majority shareholder only, etc.)**
Principals, shareholders lists, capital etc.
- **How many companies does that represent?**
The rough estimate is that about 60-70,000 companies.
- **Where are the shareholders filed?**
SEC
- **What is the average time of filing shareholders by the companies?**
The same as that of financial accounts.
- **How do you collect shareholder information and at which frequency?**
Manual, annually.
- **Which companies have to file subsidiary information?**
This data query is included in the GIS sheet, companies generally do not fill up this portion of the data sheet
- **Which kind of information do they have to file (controlled subsidiaries only or all?)**
All
- **How many companies does that represent?**
We do not have sufficient data to answer this query.

- **Where are the subsidiary filed?**
SEC
- **What is the average time of filing subsidiary by the companies?**
The period of filing of financial accounts.
- **How do you collect subsidiary information and at which frequency?**
Manual, annually.

2.1.2.46 Poland: details about the collection of account

- **Which companies have to file accounts?**
Filing of the accounts:
All companies registered at the National Court Registry (KRS): joint-stock companies (S.A.), limited liability companies (Sp. z o.o.), cooperatives, state enterprises, etc., except for general partnership (sp. j.), professional partnership (sp. p.) that don't reach the annual turnover of €800,000.
Publishing of the accounts:
Joint-stock companies, banks, insurance companies, investment funds, plus others (limited liability companies, cooperatives, large private companies, etc.) complying with two of the following criteria:
 - average annual employment > 50
 - total assets at the end of a financial year > €2.5 million
 - annual net profit > €5 million
- **How many companies does that represent?**
Approximately 200,000 companies. Among all of these companies, approximately 10,000 companies are also obliged to publish accounts.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Private companies, civil law partnership (S.C.), small companies.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Some positions of Balance Sheets and Profit and Loss Accounts may not be filled in by companies due to different reasons. Sometimes companies try to hide their financial data from competition or general public. The Law of Accountancy contains regulations regarding obligation of filling and publishing the accounts but not all of the companies obey these rules.
- **Where are the accounts filed?**
Accounts are filed to the National Court Registry (KRS) and some of them are published at "Monitor Polski B" (journal for entities) or "Monitor Spółdzielczy B" (journal for cooperatives).
- **What is the maximum period a company can take to file its accounts after its year end?**
Statements should be confirmed by June 30th, and then filed to the KRS, a second version may be filed to the KRS until September 30th, after the auditing.
- **What is the average time of filing accounts by the companies?**
Difficult to verify - delays occur very often from various reasons - accounts may be sent back to the company after filling as the company may not have paid the fee for filing. Bureaucracy may also cause a delay - not enough people working, accounts are lying on shelves for months before they're put into the right files.
- **Is the format of the accounts standardised?**
No.
- **At what conditions are the accounts made available to the public?**
The major public sources for the company's accounts are:
 1. Journals for entities and for cooperatives ("Monitor Polski B" and "Monitor Spółdzielczy B")
 2. National Court Registry (KRS)

- **Do companies generally comply with the legal obligation?**
From all companies that are obliged to file their accounts in KRS approximately 50% of them do so. Generally, the companies take as much time as they can, or they don't file the accounts at all. The fines for these illegal actions are very low. From the other hand the cost of publishing the accounts is high.
- **Data provider for Orbis**
InfoCredit - collects information from National Court Registry, journals for entities and cooperatives, Judicial and Business Journal ("Monitor Sądowy i Gospodarczy", directly from the companies, as well as other alternative sources (if necessary).
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
1-3 months if the files are accessible.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Up to 2 months.

2.1.2.47 Portugal: details about the collection of accounts

- **Which companies have to file accounts?**
All corporate companies as : private limited company, foreign company, Joint Stock Company, etc.
- **How many companies does that represent?**
Around 360k companies.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Individual Entities without businesses
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes, they cannot comply with the legislation, and not publish their accounts
- **Where are the accounts filed?**
In early 2006, as the result of a programme set up by the Portuguese government with the purpose of simplifying and modernizing the administration in order to make life easier for enterprises a number of national public entities, took part in the creation of a system that made it possible to acquire administrative data while simultaneously complying with the following legal obligations of enterprises:
 - Presentation of annual accounting and tax statements to the Ministry of Finance (tax administration);
 - Supply of statistical business data to Statistics Portugal, to meet information needs aiming at fulfilling its obligations arising from participation in the European Statistical System;
 - Accounting data reporting for statistical purposes to Portuguese Central Bank, within the scope of its participation in the European System of Central Banks
 - Recording of the presentation of accounts within the framework of commercial registry legislation;
 - The financial statement is filed in a system that replicates the information to official sources.
- **What is the maximum period a company can take to file its accounts after its year end?**
The law establish a legal period that is the 15th day of seventh months after year's end, however paying a fine the company can fill the accounts after this period.

- **What is the average time of filing accounts by the companies?**
The majority of companies file accounts in July
- **Is the format of the accounts standardised?**
Yes.
- **At what conditions are the accounts made available to the public?**
Accounts are available to the public, if they are available in the commercial registry; anyone can buy a financial statement (on-line) if company comply with legal obligations
- **Do companies generally comply with the legal obligation?**
Yes for 80-82% of the universe
- **Data provider for Orbis**
Informa
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Informa receives financial information fortnightly so the maximum period will be 2 weeks.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Around 1 months.

2.1.2.48 Republic of Macedonia: details of the collection of account

- **Which companies have to file accounts?**
All registered trade companies
- **How many companies does that represent?**
at the moment around 70.000 active trade companies exist in Macedonia
- **Which type of companies legally do not have to file any form of accounts?**
special legal subject (ministries, Public enterprises, courts, schools), they do file accounts, but they are not publicly available
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes, if the company is dormant, than the company issues a certificate for its activity, even if so, still the balance sheet will be issued, the difference is that it will be filled with (Zero) 0
- **Where are the accounts filed?**
Central Registry of Macedonia
- **What is the maximum period a company can take to file its accounts after its year end?**
3 months.
- **What is the average time of filing accounts by the companies?**
3 months.
- **Is the format of the accounts standardised?**
Yes.
- **At what conditions are the accounts made available to the public?**
they are available by certain amount of fee.
- **Do companies generally comply with the legal obligation?**
90-95% of active companies.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the Creditreform database?**
1..1/5 year.

- **What is the average period between a company filing its accounts and the records appearing on the IP database?**
1 year.

2.1.2.49 Romania: details about the collection of account

- **Which companies have to file accounts?**
Joint stock companies, partnerships limited by shares, limited liability companies, state owned concerns, co-operative companies.
- **How many companies does that represent?**
500,000.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
General partnerships, limited partnerships, public limited companies.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes, it is possible that some companies do not file their accounts because the penalties are very little.
- **Where are the accounts filed?**
The accounts are filed at fiscal office and the trade registry office. The one filed at the trade registry office is public.
- **What is the maximum period a company can take to file its accounts after its year end?**
15 April of each year.
- **What is the average time of filing accounts by the companies?**
2 months.
- **Is the format of the accounts standardised?**
Yes.
- **At what conditions are the accounts made available to the public?**
 - **form:** Certified copy
 - **price:** \$65.00
 - **place:** at the National Trade Registry Office and at any county trade registry office
- **Do companies generally comply with the legal obligation?**
Yes.
- **Data provider for Orbis**
Chamber of Commerce and Industry of Romania.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Since the limit of 15 April, the National Trade Registry Office finishes the centralization of all records from any country trade registry office by 15 August.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
15 days.

2.1.2.50 Russian Federation: Details about the collection of company accounts

Which Companies have to file accounts?

All legal entities have to file their accounts. Sole entrepreneurs (incl. collective farms) and branches/representative offices are not legal entities and do not obliged to file their accounts.

Banks and other credit institutions file their accounts to the Central Bank of the Russian Federation and its local subdivisions. This information is published by the Central Bank.

Insurance companies have to represent accounts to the Financial Market Service of the Central Bank of Russia. This information is published by the Central Bank.

How many Companies does that represent?

Approximately 40 % of all active Companies file their accounts. So, if there are 1,500,000 registered active Companies in Russia, the accounts are available for approximately 800,000 Companies. Most of these are included in Orbis.

Which type of Companies do not have to legally file any form of accounts?

Sole entrepreneurs (incl. collective farms) and branches/representative offices are not obliged to file their financial accounts.

Can Companies file less information than the previous years or not file accounts at all in some years? If so, why?

Since 2013 simplified and full forms of accounts are possible. Simplified forms can be filed in by the following types of legal entities:

1. small business entities
2. noncommercial legal entities
3. legal entities – members of the Skolkovo innovative center

In real life (not in accordance with the law) companies do not file their accounts because of:

- carelessness
- intentional concealment
- termination of activity
- official liquidation

What are the main sources of information?

The Federal State Statistics Service:

The Federal State Statistics Service supplies Credinform with information from its database of financial statements and the State Register of Enterprises. Credinform has the archive database since 1996. This represents the only official source in Russia for financial information about all private commercial Russian companies.

- *Updated:* monthly, financial statements - annually.

The Federal Tax Service:

The Federal Tax Service supplies Credinform with information from the Unified State Register of Legal Entities and the Unified State Register of Sole Entrepreneurs. Registers contain basic information: company names, registration numbers, ownership forms, management and owners data, licenses, activity codes and information about liquidation.

- *Updated:* daily.

The Central Bank of the RF:	<p>The Central Bank of Russia provides financial statements of all Russian banks and insurance companies. The financial data includes Balance Sheet and Income and Loss Statement (for banks forms 101 and 102).</p> <p>Financial markets data: The resolution requires issuers (mostly joint stock companies) to disclose information such as issuers' reports, interim reports and releases on major events. The database contains information about company structure, management bodies, financial statements, securities, business and many other issues.</p> <ul style="list-style-type: none"> • <i>Updated:</i> daily, monthly, quarterly.
The Supreme Arbitration Court of the RF:	<p>Information on companies' arbitration proceedings.</p> <ul style="list-style-type: none"> • <i>Updated:</i> daily.
The Federal Service for Intellectual Property (Rospatent):	<p>Trademarks data registered in Russia.</p> <ul style="list-style-type: none"> • <i>Updated:</i> twice per month.
Bankruptcy messages published by the Publishing House Kommersant:	<p>Bankruptcy messages and messages about legally relevant events for companies and sole entrepreneurs.</p> <ul style="list-style-type: none"> • <i>Updated:</i> weekly.
State services and agencies issuing licenses (the Federal Service for Alcohol Market Regulation, the Federal Service for Supervision of Healthcare, the Federal Agency for Mineral Resources etc.) and The Federal Tax Service:	<p>Licenses for companies and sole entrepreneurs for the different activity types.</p> <ul style="list-style-type: none"> • <i>Updated:</i> daily.
Regional business reference books and telephone directories:	<p>The business reference books and telephone directories contain updated addresses, phone numbers and other contact details.</p> <ul style="list-style-type: none"> • <i>Updated:</i> daily.
Credinform Call center:	
Internet:	<p>Description of business, development plans, milestones, court rulings and liabilities, contact details.</p>
Press information:	Latest news, news archive search.

When & where are the Companies obliged to file its accounts after the year end, according to the Russian Legislation?

April:	All companies have till the 1st of April of the year that follows the accounting year to file its annual accounts for the Tax authorities. For the 1st of April accounts have to be submitted to the Federal State Statistics Service too.
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May-June:	Meeting of the Board of directors: audited accounts are presented to the shareholders.
September - October:	the database from the Statistical Committee is ready for publication.

When do accounts appear in the Ruslana database?

June:	accounts of issuers are available in the database.
October-November:	accounts of all companies, that have submitted their annual reports to the Federal State Statistics Service, are available.

What is the average time of filing accounts by the Companies?

There is no such kind of information. Practise shows, that a Company can file annual accounts with delay, that means breaking of terms.

Is the format of the accounts standardised?

Standardised by the Finance Ministry of the Russian Federation.

At what conditions are the accounts made available to the public?

Issuers are obliged to public their accounts in open data sources. So these accounts are available to the public. More often in Russia the accounts are not available to the public in a full sense of this word, excluding the cases when a company represents these data in the public press itself.

Do Companies generally comply with the legal obligation?

Practise shows that the diligence Companies try to comply with their legal obligations.

2.1.2.51 Serbia and Montenegro: details about the collection of account

- **Which companies have to file accounts?**
Each and every registered and active company, regardless to its legal form (Ltd., Joint Stock company, Public or State company, Cooperative society, Limited partnership, General partnership, Socially owned company) and size have to file accounts.
- **How many companies does that represent?**
Nearly 80,000 companies
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Even if they would meet the selection criteria for Orbis, following type of companies legally do not have to file any form of accounts: Sole proprietorship, Workshops and Trading shops.
- **Can companies file less information than the previous years or not file accounts at all in some years ?If so, why?**
Companies are not allowed to file less information than the previous years or not file accounts at all, with an exception if the subject company went under bankruptcy proceedings.
- **Where are the accounts filed?**
Payment Traffic Service of the National Bank of Serbia and Montenegro

- **What is the maximum period a company can take to file its accounts after its year end?**
2 months
- **What is the average time of filing accounts by the companies?**
2 months
- **Is the format of the accounts standardised?**
Yes
- **At what conditions are the accounts made available to the public?**
Accounts are available to the public only if they are published by the company itself. Otherwise the accounts are not available to the public. Legislation referring to this matter is not clear.
- **Do companies generally comply with the legal obligation?**
Yes
- **Data provider for Orbis:**
Creditreform Serbia
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
7 months. This period is needed for the official authorities to process the data for the whole country (economy). Immediately after processing records are transferred to MID Group database.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
5 months

2.1.2.52 Singapore: details about the collection of company accounts

- **Which Companies have to file accounts?**
All Companies except Exempted Companies & Businesses.
- **How many Companies does that represent?**
80,000
- **Which type of Companies legally do not have to file any form of accounts even though they would meet the selection criteria?**
All Companies except Exempted Companies & Businesses.
- **Can Companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Exempted Companies who cannot obtain an exemption certification from their auditors.
Usually when they are not profitable.
- **Where are the accounts filed?**
Accounting and Corporate Regulatory Authority.
- **What is the maximum period a Company can take to file its accounts after its year end?**
6 months without being fined.
- **What is the average time of filing accounts by the Companies?**
6-9 months.
- **Is the format of the accounts standardised?**
No.
- **At what conditions are the accounts made available to the public?**
Via DP's www.questnet.sg or via a visit DP's Bureau Center at International Plaza.

- **Do Companies generally comply with the legal obligation?**
Yes.

2.1.2.53 Slovakia: details about the collection of account

- **Which companies have to file accounts?**
All companies filed in Business Register.
- **How many companies does that represent?**
About 70-80 000 (many companies could be inactive, only registered with no financial statement). Many companies don't file their accounts – there are no penalties for it.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Private Entrepreneurs.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Companies can put into BR full FS or shorted FS but in most cases it is delayed.
- **Where are the accounts filed?**
Tax office and Business Register. The accounts from Tax office cannot be obtained because of tax secret set by the Law.
- **What is the maximum period a company can take to file its accounts after its year end?**
6 months.
- **What is the average time of filing accounts by the companies?**
6 months.
- **Is the format of the accounts standardised?**
Yes.
- **At what conditions are the accounts made available to the public?**
- *form*: Hard copy in BR
- *place*: Obchodny Vestnik (= Official Bulletin)
- **Do companies generally comply with the legal obligation?**
There is no control.
- **Data provider for Orbis**
Bisnode
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
There is no maximum possible period.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
3 weeks. In individual cases we are able to get and process FS in 3-4 days.

2.1.2.54 Slovenia: details about the collection of account

- **Which companies have to file accounts?**
All companies and sole proprietors
- **How many companies does that represent?**
Around 160.000 companies.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
State-owned companies and semi-public companies

- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
All companies have to file the same data
- **Where are the accounts filed?**
AJPES – Agency of the Republic of Slovenia for public legal Records and related services
- **What is the maximum period a company can take to file its accounts after its year end?**
Joint stock companies usually until end of August, because their accounts are revised by auditors, others until end of May.
- **What is the average time of filing accounts by the companies?**
May
- **Is the format of the accounts standardised?**
Yes (there were some changes) on 01/01/2002 and 01/01/2006. There are specific formats for each type of company (according to their legal form).
- **At what conditions are the accounts made available to the public?**
Only few data, place depends on volume.
 - *Form:* paper, electronic format
 - *Price:* €6-7/Company financial
 - *Place:* A JPEs
- **Do companies generally comply with the legal obligation?**
Yes
- **Data provider for Orbis:**
Coface Slovenia
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
 - For smaller: 2 months
 - For joint stock: 4 months
- **What is the average period between a company filing its accounts and the records appearing on the database?**
2-3 months

2.1.2.55 South Africa: details about the collection of account

- **Which companies have to file accounts?**
 - All companies (including external companies) and close corporations are required by law to lodge their annual returns with the Companies and Intellectual Property Commission (CIPC – previously CIPRO) within a certain period of time every year. An annual return is a statutory return in terms of the Companies and Close Corporations Acts and therefore must be complied with.
 - Failure to do so will result in the Commission assuming that the company and/or close corporation is not doing business or is not intending on doing business in the near future. Non-compliance with annual returns may lead to deregistration, which has the effect that the juristic personality is withdrawn and the company or close corporation ceases to exist.
- **How many companies does that represent?**
Current active companies show 1.5 million on our database (not all of these are necessarily active but should they not file accounts they will be deregistered).
- **What type(s) of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Non-registered entities such as sole proprietors and partnerships.

- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
No
- **Where are the accounts filed?**
With the Companies and Intellectual Property Commission
- **What is the maximum period a company can take to file its accounts after its year end?**
Annual returns for local and external companies must be filed within 30 business days from the anniversary date of incorporation. If filing later than the 30 business days an increased fee is payable up until the company is deregistered due to non-compliance.
- **What is the average time of filing accounts by the companies?**
As above
- **Is the format of the accounts standardized?**
The Act makes a distinction between local companies and external companies' annual returns and the content of each differs. There will therefore be three annual return lodgement avenues namely for local companies, external companies and close corporations.
- **At what conditions are the accounts made available to the public?**
Only for public companies
- **Do companies generally comply with the legal obligation?**
Yes
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
- Financial data filed at CIPC is not shared with the credit bureaus in South Africa.
- Our database is currently only updated with financial data during the investigation process only.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
As per above

2.1.2.56 Spain: details about the collection of account

- **Which companies have to file accounts?**
S.A., S.L.
- **How many companies does that represent?**
776,000.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Cooperatives, association, general/limited partnership.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Small (medium sized) companies meeting during 2 years 2 of the following criteria:
Balance Sheet Profit & Loss Accounts
- total assets < 395 <1.580
- turnover < 790 <1.160
- employees < 50 < 250
- **Where are the accounts filed?**
Registered Commerce of the Province.
- **What is the maximum period a company can take to file its accounts after its year end?**

The company has 3 months to produce them, 3 months more to approve them and 1 month more, after their approval, to file them at the Mercantile Register (total 7 months).

- **What is the average time of filing accounts by the companies?**
Till 31/07 of the following year.
- **Is the format of the accounts standardised?**
Yes.
- **At what conditions are the accounts made available to the public?**
 - **form:** Paper & Images
 - **price:** Variable (around €9)
 - **place:** Register
- **Do companies generally comply with the legal obligation?**
90%.
- **Data provider for Orbis**
INFORMA.
- **Orbis What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
About 3 updates.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
1 update.

2.1.2.57 Sweden: details about the collection of account

- **Which companies have to file accounts?**
Limited companies.
- **How many companies does that represent?**
About 348,000.
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
 - Bank AB, savings and cooperative bank, credit associations, mortgage banks
 - Tenant-owners' associations
 - Economic associations
 - Non-trading partnerships, shipping partnerships, mining companies
 - Sole trader business
 - Insurance companies
 - Partnership/Limited partnership
 - Registered religious community
 - Central and local government units and organisations
 - Foundations
 - Mutual fund
 - Other legal forms
 - Social insurance offices
 - Recognised unemployment insurance funds
 - Non-profit associations
 - Public corporate bodies and institutions
 - Joint ownership associations
 - Benevolent societies
 - European company
 - Foreign legal entities
 - Other Swedish legal entities
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**

Small companies may use condensed format on accounting from 2011. (If the company fill two of these criteria:

- Net sales of up to SEK 3 million.
- Total assets of SEK 1.5 million.
- A maximum of three employees.

- **Where are the accounts filed?**

At Bolagsverket (Swedish Companies Registration Office).

- **What is the maximum period a company can take to file its accounts after its year end?**

7 months.

- **What is the average time of filing accounts by the companies?**

Between 5 or 6 months.

- **Is the format of the accounts standardised?**

Yes. According to EU-regulations since 1997.

- **At what conditions are the accounts made available to the public?**

Accounts of limited companies are official and can be purchased from UC.

- **Do companies generally comply with the legal obligation?**

Yes.

- **Data provider for Orbis**

UC AB.

- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**

During high season (June, July, August) it is max. 30 days. In low season (the rest of the year) it is 20 days.

- **What is the average period between a company filing its accounts and the records appearing on the database?**

High season 18-20 days, low season 8-10 days.

2.1.2.58 Switzerland: details about the collection of account

- **Which companies have to file accounts?**

There are no legal requirements to file their accounts in Switzerland (like in the UK). Publicly quoted companies make their financial statements available and all are collected, analysed and provided to the Orbis database.

- **How many companies does that represent?**

See above

- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**

See above

- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**

See above

- **Where are the accounts filed?**

N/A

- **What is the maximum period a company can take to file its accounts after its year end?**

N/A

- **What is the average time of filing accounts by the companies?**
N/A
- **Is the format of the accounts standardised?**
Those companies that provide financial information do not necessarily present in a standardised format, although in recent years the trend to reporting under IFRS are improving.
- **At what conditions are the accounts made available to the public?**
Only public quoted companies - accounts can generally be obtained direct from the company, or hard copies from Worldbox AG.
- **Do companies generally comply with the legal obligation?**
N/A
- **Data provider for Orbis:**
Worldbox AG.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
Maximum possible period between company publishing their accounts and the information appearing in the database is 3 months.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Generally in the month following publication.

2.1.2.59 Taiwan: details about the collection of company accounts

- **Which companies have to file accounts?**
Only public company need to file their financial statement.
- **How many companies does that represent?**
2,000 companies (out of approximately 1.3 million companies).
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria?**
All public companies have to file accounts.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
If the companies are delisted, yes.
- **Where are the accounts filed?**
Ministry of Finance
- **What is the maximum period a company can take to file its accounts after its year end?**
All the public company need to file their financial statement around May of every year.
- **What is the average time of filing accounts by the companies?**
4 months
- **Is the format of the accounts standardized?**
Yes, there are two account systems in Taiwan (GAAP and IFRS).
- **Do companies generally comply with the legal obligation?**
In general, yes. If they don't publish their financial statement before the date, they will be fined.
- **Data provider:**
CCIS

2.1.2.60 Thailand: details about the collection of company accounts

- **Which Companies have to file accounts?**
Both private and public listed Companies.
- **How many Companies does that represent?**
Private is in hundreds of thousands while public listed are 557 Companies.
- **Which type of Companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Most Company (both public and private) are legally required to file.
- **Can Companies file less information than the previous years or not file accounts at all in some years? If so, why?**
We see that private Companies sometimes do not file their financial reports when they apply for extension of another 12 months. For public Companies, reporting is more consistent.
- **Where are the accounts filed?**
- *Private*: registrar of Companies.
- *Public*: Stock exchange
- **What is the maximum period a Company can take to file its accounts after its year end?**
Private: can take 3 months. *Public*: 3 months from year end.
- **What is the average time of filing accounts by the Companies?**
Private: 3 -12 months. *Public*: 2-3 months.
- **Is the format of the accounts standardized?**
Yes
- **At what conditions are the accounts made available to the public?**
- *form* - *Private*: hardcopies only, *Public*: Softcopies available
- *price* - *Private*: need to pay according to pages printed. *Public*: Free
- *place* - *Private*: registrar of Companies. *Public*: Stock exchange
- **Do Companies generally comply with the legal obligation?**
Public: Yes; *Private*: Yes
- **What is the maximum possible period between a Company filing its accounts and the records appearing on the database?**
Public and private Companies can request for extension on case to case basis. There is no specific extension.
- **What is the average period between a Company filing its accounts and the records appearing on the database?**
Public: 3 months; *Private*: 12-24 months

2.1.2.61 Turkey: Details about the collection of company accounts

- **Which companies have to file accounts?**
All companies with an annual sales turnover exceeding TL 168,000 must file their financial statements (balance sheet and income statement) to the Tax Office. Businesses that have sales lower than this amount have only to file a summary income statement.
The Tax Office does not release or share this data. Unless the companies provide them, there is no way to obtain financial statements except for listed companies and banks whose financials are publicly announced each quarter.
- **How many companies does that represent?**
Over 1,200,000 companies of various sectors and scales (including the listed companies and banks) are registered countrywide. This figure excludes the small merchants and craftsmen which are registered with local chambers.

- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
It is not compulsory for proprietorship concerns to prepare formal financial statements, provided that their annual sales turnover does not exceed TL 168,000 (approx. USD 112,000).
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
No. Tax Office stipulates a standard content for financial statements on the basis of generally accepted accounting principles and a standard chart of accounts.
- **Where are the accounts filed?**
Tax Offices (Revenue Administration of Turkey)
Banks also file their accounts with the Banking Regulation and Supervision Agency.
Listed companies also file their accounts with the Istanbul Stock Exchange and Capital Markets Board.
- **What is the maximum period a company can take to file its accounts after its year end?**
Companies must file their accounts maximum 4 months after the end of the calendar year (End of April) unless they have a special financial year-end. The number of companies having a different financial year-end than the calendar year-end are at a minimum.
Deadline for filing year-end accounts at Tax Offices, Istanbul Stock Exchange and Banking Regulation and Supervision Agency is the end of April.
- **What is the average time of filing accounts by the companies?**
Usually all companies wait until the deadline to file their accounts.
- **Is the format of the accounts standardised?**
When filing to the Tax Office, yes.
- **At what conditions are the accounts made available to the public?**
Accounts of companies - other than the listed ones and banks - are never publicly available.
- **Do companies generally comply with the legal obligation?**
To avoid penalties and investigations, yes.
- **Data provider for Orbis**
CRIF
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
It depends as the records on our database are not updated automatically or as a batch operation. The records are updated on inquiry basis and the accounts are not downloaded into our database from a certain source in certain periods.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
Same as above.

2.1.2.62 Ukraine: Details about the collection of company accounts

Which Companies have to file accounts?

All local Companies and trade or representative offices of foreign Companies have to file accounts (except Companies mentioned in 3.)

How many Companies does that represent?

There are more than 1,000,000 Companies and trade representative offices registered.

Which type of Companies do not have to legally file any form of accounts?

Sole traders (the so called private entrepreneurs) and the budgetary organizations. Budgetary organizations file accounts, but present them only to responsible departments (ministry).

Can Companies file less information than the previous years or not file accounts at all in some years? If so, why?

No Company can file less information than determined by the Accounting Law of Ukraine.

Where are the accounts filed?

Accounts must be presented to the regional statistic department and Tax authorities. State companies and organizations present accounts to the responsible Ministry too.

When & where are the Companies obliged to file its accounts after the year end, according to the Russian Legislation?

April: all companies have till the 9th of February of the year that follows the financial year to file its annual accounts for the Tax authorities.
For the 9th of February accounts have to be submitted to the Statistical Committee too.

June-July: Meeting of the Board of directors: audited accounts are presented to the shareholders.

September: the database from the Statistical Committee is ready for publication.

What is the maximum period a Company can take to file its accounts after its year end?

The company have to file the accounts to the territorial state institutions and to present them: annual reports – till the 9th of February of current year, quarter reports – on 25th day after the end of accounting period.

What is the average time of filing accounts by the Companies?

30–35 working days

Is the format of the accounts standardised?

Yes. The form is determined by the Ministry of Finance

At what conditions are the accounts made available to the public?

The accounts are available to the public only if the company agrees, with few exceptions: banks, JSC, insurance and financial companies have to publish accounts - till the 30th of April of the year that follows the financial year. There are less than 3% of all companies filling accounts.

Do Companies generally comply with the legal obligation?

If the company doesn't present annual accounts to the state institutions, they have to be sanctioned, but the sanctions are very low (the fine €25-40), so there are lots of such cases.

What is the data provider for Rusiana

Creditreform Ukraine

What is the maximum possible period between a Company filing its accounts and the records appearing on the database?

The maximum period between a Company presents its accounts to the state institutions and the records appearing in the database is 5 months.

What is the average period between a Company filing its accounts and the records appearing on the database?

The average period between a Company present its accounts to the state institutions and the records appearing in the database of the state institutions is 3-4 months.



Notes:

- In the database of the Central Statistical Department there are about 330,000 accounts of the biggest Ukrainian Companies.
- The remaining Companies are split in 800 regional Departments of Statistic: there are currently no means by which we can get them for the time being.

2.1.2.63 United Kingdom: details about the collection of account

- **Which companies have to file accounts?**
Limited, PLC, LLP.
- **How many companies does that represent?**
3,000,000
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Unlimited, LP, Royal Charter, European Economic Interest Grouping, Foreign companies
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Not unless they have a turnover less than £10,000,000
- **Where are the accounts filed?**
Companies Registry, a Government Office.
- **What is the maximum period a company can take to file its accounts after its year end?**
9 Months for Limited Companies and 6 for PLCs.
- **What is the average time of filing accounts by the companies?**
Companies generally take the maximum time allowed, as above.
- **Is the format of the accounts standardised?**
Of sorts.
- **At what conditions are the accounts made available to the public?**
 - **form:** Images
 - **price:** 1.20 EUR
 - **place:** Companies Registry

- **Do companies generally comply with the legal obligation?**
Yes.
- **Data provider for Orbis**
Jordans Limited.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
6 weeks.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
3 weeks.

2.1.2.64 US and Canada: details about the collection of account

- **Which companies have to file accounts?**
Public Companies
- **How many companies does that represent?**
3%
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Private Companies
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
Yes, due to change in financial condition, change of legal status, ownership change i.e. now a subsidiary.
- **Where are the accounts filed?**
SEDAR - Public, Private. The System for Electronic Document Analysis and Retrieval (SEDAR) is a filing system developed for the Canadian Securities Administrators. On www.sedar.com, investors and other authorized users can find and retrieve public company and investment fund profiles and SEDAR public securities filings and information from the SEDAR filing system.
- **What is the maximum period a company can take to file its accounts after its year end?**
It varies by companies fiscal year end.
- **What is the average time of filing accounts by the companies?**
It varies by companies fiscal year end.
- **Is the format of the accounts standardised?**
Format is standardised by country. Canada is the same as Canada and US is the same as US.
- **At what conditions are the accounts made available to the public?**
Financials are made available once report has been updated with those figures.
- **Do companies generally comply with the legal obligation?**
Yes
- **Data provider for Orbis?**
Cortera
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
For US and Canada, we monitor the SEDAR and SEC databases to retrieve financials for public companies.

- **What is the average period between a company filing its accounts and the records appearing on the database?**

For public companies, we monitor the SEDAR and SEC database daily.

2.1.2.65 Uzbekistan: details about the collection of account

- **Which companies have to file accounts?**

The following entities are obliged to file accounts: government institutions; legal entities registered in Uzbekistan and their subsidiaries, affiliates, branches, representative offices and other structural units located in Uzbekistan and abroad. Persons engaged in entrepreneurial activities without forming a legal entity shall keep records and submit accounts in the manner prescribed by law.

- **How many companies does that represent?**

As of January 2013, there are a total of 531,100 business units, of which active are 498,500. The share of private companies is 92.6%, of which 51.1% are farmers, 19.2% - private companies, 0.9% are companies with foreign capital and 21.4% - other types.

- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**

All companies and organisations in Uzbekistan are obliged to file some form of accounts.

- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**

For newly created entities – from the incorporation date to Dec 31. If the incorporation date is after Oct 1 – the end of the reporting period is Dec 31 of the next year.

- **Where are the accounts filed?**

Financial statements are filed to: owners (associates, participants, shareholders); tax authorities; national statistics institute; other bodies in accordance with the law. SMEs and microenterprises file their accounts only in the national statistics and local tax authorities. Reports are prepared quarterly.

Budget institutions file their accounts in their parent government bodies on quarterly and annual basis.

- **What is the maximum period a company can take to file its accounts after its year end?**

The period is determined by the Ministry of Finance of Uzbekistan. In some cases, the Council of Ministers of Uzbekistan can set different deadlines for filing accounts.

The reporting period coincides with the calendar year.

Deadlines for accounts submission: Feb 15; only for enterprises with foreign investments – Mar 25.

Quarterly reports are submitted up to 40 days after the end of the reporting period.

Reports can be revised until five years after submission.

- **What is the average time of filing accounts by the companies?**

In accordance with the law requirements, companies file their accounts in January, February and March (valid for companies with foreign participation only).

- **Is the format of the accounts standardised?**

The structure and content of the financial statements are determined by the Ministry of Finance of Uzbekistan. They include: balance sheet, profit and loss account, cash flow statement, report on equity, notes, calculations and explanations. There is a simplified form for sole entrepreneurs and micro enterprises.

- **At what conditions are the accounts made available to the public?**

- *Form:* all annual financial statements are available to interested banks, creditors, investors, stock exchanges and individuals. Open joint stock companies, insurance companies, banks, stock and commodity exchanges, investment funds and other financial institutions are required to publish annual financial statements until May 1 following the reporting year.

Open JSCs must publish annual financial statements in the print media; however, the law does not specifically require publishing or making publicly available a full set of financial statements.

Banks, non-banking financial institutions and state-owned enterprises are required to publish specified statements and an audit report in the print media.

- **Price:** free of charge for banks, financial institutions and listed companies; accounts submitted to tax authorities and the national statistics institute are confidential.
- **Place:** stock exchange, websites, Central Bank of Uzbekistan (for banks only).

- **Do companies generally comply with the legal obligation?**

The obligation is met by almost all companies and institutions with very few exceptions.

- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**

6 months

- **What is the average period between a company filing its accounts and the records appearing on the database?**

Same as above.

2.1.2.66 Venezuela: details about the collection of account

- **Which companies have to file accounts?**

Publicly traded companies.

- **How many companies does that represent?**

Approximately 50.

- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**

Generally speaking companies that are not publicly traded don't have to file any accounts with an entity that would distribute them publicly. Companies, except the micro ones, file their accounts with the tax authority, which does not disclose them.

- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**

Generally the filing rules stay the same so the amount of information required to be filed does not change from year to year. If a company changes its legal/tax structure to a "micro" company the amount of information filed would reduce.

- **Where are the accounts filed?**

Superintendencia Nacional de Valores de Venezuela

- **What is the maximum period a company can take to file its accounts after its year end?**

The maximum depends on the answer by the Comision Nacional de Valores to a request for an extension of time to file their financial accounts.

- **What is the average time of filing accounts by the companies?**

30 days

- **Is the format of the accounts standardised?**

No

- **At what conditions are the accounts made available to the public?**

/

- **Do companies generally comply with the legal obligation?**

Generally speaking, yes. Specific circumstances may lead a particular company to delay or not comply.

- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**

The time depends on if and when we get a request to update the BIR since for this country we do few if any automatic updates. There are companies that file for which we never update the BIR so their financials never make it to the database.

- **What is the average period between a company filing its accounts and the records appearing on the database?**
The time depends on if and when we get a request to update the BIR since for this country we do few if any automatic updates.

2.1.2.67 Vietnam: details about the collection of company accounts

- **Which companies have to file accounts?**
Both Public listed and private Vietnamese companies.
- **How many companies does that represent?**
All
- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
Possibly exempt private companies. We are not very sure on this.
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
We think it is possible because we have some companies with missing financial years without any reason provided.
- **Where are the accounts filed?**
Filed with various government organisation in Vietnam.
- **What is the maximum period a company can take to file its accounts after its year end?**
According to the Company Law, each company must file within 3 months after its year end. However, most companies will file only 6-12 months after year end. This is for private Vietnamese companies. For Public Listed Vietnamese companies, they usually release their financials within 3 months from the financial year end date although there are a handful who will delay.
- **What is the average time of filing accounts by the companies?**
3-6 months for Public Vietnamese companies. 6-12 months for Private Vietnamese companies.
- **Is the format of the accounts standardised?**
Yes it is.
- **At what conditions are the accounts made available to the public?**
Public listed entities make their accounts available. For Private companies, it is limited access currently.
- **Do companies generally comply with the legal obligation?**
What legal obligation specifically you are referring to? If the company delay the submission of the latest accounts, they have to pay penalty.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
12-15 months after year end.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
3-6 months after year end for Public and 6-12 months after year end for Private. At our end, we would update as soon as the report becomes available to us.

2.1.3 Insurance Companies Worldwide: details about the collection of account

- **Which companies have to file accounts?**
All insurance companies.
- **How many companies does that represent?**
7,000 on Orbis.

- **Which type of companies legally do not have to file any form of accounts even though they would meet the selection criteria for Orbis?**
--
- **Can companies file less information than the previous years or not file accounts at all in some years? If so, why?**
--
- **Where are the accounts filed?**
Annual reports.
- **What is the maximum period a company can take to file its accounts after its year end?**
3 months.
- **What is the average time of filing accounts by the companies?**
6 months.
- **Is the format of the accounts standardised?**
No.
- **At what conditions are the accounts made available to the public?**
Free annual reports.
- **Do companies generally comply with the legal obligation?**
Yes.
- **Data provider for Orbis**
FITCH Ratings.
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
3 months.
- **What is the average period between a company filing its accounts and the records appearing on the database?**
1 month.

2.1.4 Banks Worldwide: details about the collection of account

- **Which companies have to file accounts?**
All banks
- **How many companies does that represent?**
27,000 on Orbis
- **Where are the accounts filed?**
Annual reports
- **What is the maximum period a company can take to file its accounts after its year end?**
3 months
- **What is the average time of filing accounts by the companies?**
6 months
- **Is the format of the accounts standardised?**
No
- **At what conditions are the accounts made available to the public?**
Free annual reports
- **Do companies generally comply with the legal obligation?**
Yes

- **Data provider for Orbis:**
FITCH RATINGS
- **What is the maximum possible period between a company filing its accounts and the records appearing on the database?**
3 months
- **What is the average period between a company filing its accounts and the records appearing on the database?**
1 month

2.2 Types of account

Each Company on the database is associated with one or more statements. Such statements are all assigned with a so called consolidation code in order to indicate what type of statement is available.

Both the consolidated and unconsolidated statements can be used to screen the Companies on Orbis.

From these consolidation codes, two broad categories of accounts can be derived:

2.2.1 Companies with detailed financial data

Such Companies are those with a statement consolidation code of:

- **C1:** statement of a mother Company integrating the statements of its controlled subsidiaries or branches with no unconsolidated companion,
- **C2:** statement of a mother Company integrating the statements of its controlled subsidiaries or branches with an unconsolidated companion,
- **U1:** statement not integrating the statements of the possible controlled subsidiaries or branches of the concerned Company with no consolidated companion.
- **U2:** statement not integrating the statements of the possible controlled subsidiaries or branches of the concerned Company with an consolidated companion.

2.2.1.1 Consolidated Statement

A consolidated statement is the statement of a Company integrating the statements of its subsidiaries; the method of integration varies according to the importance of the interest owned by the parent company in its subsidiaries. Such a statement has consolidation code C1 (no unconsolidated companion on Orbis) or C2 (there is an unconsolidated companion on Orbis).

2.2.1.2 Unconsolidated Statement

A statement not integrating the possible subsidiaries of the concerned Company. Such a statement has a consolidation code U1 (no consolidation companion on Orbis) or U2 (there is a consolidated companion on Orbis).

2.2.2 Companies with limited financial data

Such Companies are those with a consolidation code of **LF** (limited financials). The information available for such companies is often based on rounded figures - or class level - officially available (sometimes also collected from other directories or web sites). In most cases only the number of employees and the Operating Revenue are available.

There are several countries where detailed financials are not available for some companies. In such case, LF are quite often made of median value of turnover range (or turnover estimate), median value of employee range (or estimate) and current capital. Figures are reported for the current year (when recently collected and reflecting current situation) such as YYYY. Figures might change in course of Year YYYY until 31/12/YYYY where they are fixed and new figures reported for Year YYYY+1

Notes:

- In addition to these two broad categories of accounts, 3 particular codes may be attached to a statement:

- **NRF:** No recent financials. It is attached to Companies where the last available accounts are more than 48 months old.
- **NRLF:** No recent limited financials. It is attached to Companies with limited financial items where the last available accounts are more than 48 months old.
- **NF:** Companies with no financials available have the code NF associated to their statement.
- There are three consolidation methods, which are used depending on the strength of the parent company's control or influence (see also significant influence): full consolidation, proportionate consolidation, and the equity method. The basic principle consists in replacing the historical cost of the parent's investment in the Company being consolidated with its assets, liabilities and equity.

2.3 Company status definitions

Several levels of detail are possible for each status defined in Orbis. For comparative purposes, the variety of detail of legal statuses, when available, has been standardised to the following categories:

- **Active:** The company is active.
- **Active (default of payment):** The term "default" should be distinguished from the terms "insolvency" and "bankruptcy". "Default" essentially means a debtor has not paid a debt. "Insolvency" is a legal term meaning that a debtor is unable to pay his debts. "Bankruptcy" is a legal finding that imposes court supervision over the financial affairs of those who are insolvent or in default.
- **Active (rescue plan):** The company remains active; it is not involved in insolvency proceedings, but is in a period of protection. One of the conditions is that the company hasn't been incurred into default of payment (this means that there aren't credits unpaid). This proceeding starts on the initiative of the debtor to benefit from a suspension of creditor lawsuits. Here the terms of loans are reviewed through a negotiation with creditors. Normally there is an external supervisor. The target is to prevent financial difficulties which endanger survival of the company.
A specific case for this status is for instance "Procédure de sauvegarde" in France.
- **Active (insolvency proceedings):** Here the company is declared insolvent. The company remains active, though is in administration or receivership or under a scheme of arrangement (US - Chapter 11). During this period, the company is usually placed under the protection of a law and continues operating and repaying creditors and tries to reorganize and return to normal operating.
At the end, the company will either return to normal operating (the default of payment was thus temporary); or will be reorganized (parts of its activity can be restructured or sold); or will be liquidated.
- **Active (dormant):** The company is still registered, but has no significant activity (and no significant accounting transactions during the accounting period).
Companies may be dormant for various reasons, for example, to protect a company name, in readiness for a future project, or to hold an asset or intellectual property. A company can remain dormant for as long as necessary - indefinitely if, for example, its purpose is just to prevent the name being used by another company. However, there are expenses associated with keeping a company on the register.
- **Active (reorganization):** We make a distinction between plain active and active but being reorganized, restructured, in process of merger ... (a priori the reason for reorganization is not having financial problems).
- **Bankruptcy:** Bankruptcy is a legally declared inability of a company to pay its creditors. The company is in the process of bankruptcy. The assets are being sold in order to repay the creditors. At the end the company will be dissolved and will no longer exist.

- **In liquidation:** The company is in the process of liquidation; all assets of the company are being sold. The next step will be that the company will be dissolved and will no longer exist. We reserve the term "in liquidation" mainly to friendly or voluntary liquidation. The reason for the liquidation can be the termination of the company as per the company status, voluntary dissolution, or another reason that is not linked to payment/credit difficulties. In some cases however the need for liquidation proceedings can be viewed as self-addressing creditor problems (when an insolvent debtor's assets are insufficient to meet the claims of all creditors it will be in a creditor's own best interest to take action to recover its claim before other creditors can take similar action).
- **Dissolved:** The company no longer exists as a legal entity, but the reason for this is not specified. This means that the company is dead, has no more activity or is no longer included in the companies register.
Synonyms: erased, deleted, removed from register, dead, defunct, struck off, signed out, ceased, wound up. When the cause of dissolution is known, we use one of the 4 more precise labels listed below.
- **Dissolved (merger or take-over):** The company no longer exists as a legal entity because the company has been included in a merger or was subject of a take-over.
- **Dissolved (demerger):** The company no longer exists as a legal entity; the reason for this is a demerger: the company has been "split".
- **Dissolved (bankruptcy):** The company has been dissolved at the end of a bankruptcy process or there was a bankruptcy declared into an insolvency or liquidation proceeding.
- **Dissolved (liquidation):** The company has been dissolved after (friendly) liquidation of its assets.
- **Inactive (no precision):** The company is no longer active and the precise reason for inactivity is unknown.
- **Unknown:** No information regarding the status

2.4 Audit status

The audit status indicates the status of a statement with regard to its auditing. The different possibilities and their definitions are as follows:

Search keys	Presented in the account header		
	Insurances	Industries	Banks
Qualified	Qualified	Qual.	Qual.
Unqualified	Unqualified	Unqual.	Unqual.
Unaudited	Unaudited	Unaudited	Unaudited
Adverse opinion		Adverse op.	
No opinion	Not discl.	No opinion	Audited
Qualification n.a.		Qualif. n.a.	Qualif n.a.

Definitions:

- *Qualified:* the statement has been audited and the report of the auditors presents the accounts with remarks.
- *Unqualified:* the statement has been audited and the accounts have been accepted by the auditors without any remark.
- *Unaudited:* the statement has not been audited.
- *Adverse opinion:* the financial statements are, in the view of the auditor, not in accordance with the stated accounting practice.

- *No opinion*: there has been no auditor's opinion disclosed or seen by the information provider.
- *Qualification not available*: there is no auditor's opinion available.

2.5 Source of accounts

All possible sources for financial accounts of publicly quoted companies retrieved from Orbis are listed below with their label and their explanation.

REG	Regulatory filing filed by the company with the regulatory body in the country
PR NEWS	PR Newswire
BUS WIRE	Business Wire
TANS	Tanshin reports* (Japan)
RNS	Regulatory News Service Wire
BIT	BIT A/S – Sweden
FSS	Financial Supervisory Service** (Korea)
AR	Company annual report
INTERIM	Company interim report
10-K	Edgar US SEC annual report
10-Q	Edgar US SEC quarterly report
20-F	Edgar US SEC annual and transition report (foreign private issuer)
HUGGIN	Huggin Newswire ASA (Europe, mainly Scandinavia)
IRASIA	Investor Relations Asia
BALO	Bulletin des Annonces Légales Obligatoires (France)
AMF	Autorité des Marchés Financiers (France)
YH	YUHO (Yuukashooken Hookousho) - report submitted to Japan Ministry of Finance
PRELIM	Preliminary data (mainly published by company)
YEARBOOK	Yearbook
STATUT STAT	Statutory statement

* Tanshin reports provide an overview of the company financials prior to settling accounts at the general meeting of shareholders. This overview is referred to as '*Kessan Tanshin*' - Flash data, and is the quickest financial statement data to be made available.

** Korean preliminary data is published through FSS and after the form which FSS stipulate. The form needs only four major financial results (Sales, Operating Income, Ordinary Income and Net Income).

2.6 Regulatory environment

2.6.1 Overview

Orbis contains information on over 2,600 documents (including historical documents) from more than 195 Regulatory bodies worldwide. The documents are available in PDF format and are updated every 3 months.

Financial regulation is the supervision of financial markets and institutions. Financial regulations necessitate financial institutions to certain requirements, restrictions and guidelines. The primary purpose of a financial regulation is to maintain the integrity of the financial system. Financial regulation protects investors, maintain orderly markets and promote financial stability. Financial regulations can be handled by government or non-government organizations, and the scope of companies under supervision may greatly vary from country to country.

Only the Banking and Insurance regulators are currently treated by BvD; Market regulators are not.

2.6.2 Information provided

There are 3 ways to access the information (documents, "lists").

1. Current documents in which a company has been found are available via the Legal & account information section.
2. Current, obsolete and historical documents in which a company has been found are available via the Download section / AML/KYC documents (as well as via a link in the Legal & account section).
3. A library with all regulatory documents in any countries is also available via the Legal & account information section

2.6.3 Regulators

Regulatory bodies are split into 4 categories.

1. The local regulator(s); shown first.
2. The supranational regulators (if any)
3. The regional regulators (if any)
4. The regulators from other countries than the company's country of incorporation.

There might be several regulators (banking, insurance) for the same country.

A company can be regulated by several regulators, in the same country or in different countries.

2.6.4 Current, Obsolete documents and historical documents

- Current documents are those still in use by the regulator ("active documents"). Documents without a date, published by the regulatory bodies' websites, are considered current.
- Obsolete documents are those no longer in use by the regulators ("inactive documents").
- Historical documents are previous versions of a current or obsolete documents. Each time BvD checks a document, a new PDF is created (approx. every 3 months). The previous version becomes an historical document of the new, current, one.

When a company is no longer mentioned on a current/active document of a regulator:

1. This document will no longer be proposed as current document for the company.
2. The related historical documents will be shown in the obsolete section given they are no longer valid/current.

In the "Library", all documents are shown. They are not linked to a specific company.

1. Current documents are shown with their full history in the current section.
2. Documents no longer in use are shown with their full history in the obsolete section.

2.6.5 Publication date, Last Checked date of the PDFs

The publication date is the official date found on the document, or, if no date was found, the date of the BvD check.

The "last checked date" is the date when the PDF document was collected by BvD.

PDF can be printed in several language (when available).

In the "Library", documents flagged with a [V] icon in the "Processed" column indicates it has been electronically processed (i.e. BvD has attached a BvD ID to the entities of the list).

2.6.6 Status

Legislation, scope of regulation and terminology may vary from country to country.

However, BvD assigns a regulation status for the company. This status is associated to a specific document and can values such as:

- Regulated
- Supervised
- Licensed
- Cancelled
- Etc.

The status is either taken directly from the document's name, from a field in the document itself or deduced by BvD after analysis of the documentation.

"Regulated" is to be understood in the broad sense.

A company with a "cancelled" or "expired" status might be mentioned in a current document. The document will, therefore, be shown. The presence of a company in a current document cannot be considered alone as a proof of regulation.

2.6.7 Data matching

To be able to show only the documents in which a company is retrieved, BvD needs to make a match between an entity in the document and the corresponding company on Orbis. This matching process is currently not exhaustive for several reasons:

- The matching process has started recently in non-OECD countries.
- Documents from the original sources are not always available in an electronic version. BvD must process them manually before submitting them to the matching process.
- The Regulators database aggregates many different sources with various coding policies. This makes the matching process more complex.

Our short-term goal is to provide accurate information for the OECD & BRIC regulators and progressively extend our coverage to achieve global coverage.

Banks & Insurances documents are electronically treated with a greater priority than other documents (E-money Institutions, Funds...).

The documents that have been processed can be identified in the "Library"; they are flagged with a  icon in the "Processed" column.

3 Company identification numbers

3.1 BvD Identification numbers

The BvD ID number is a company identifier that uniquely identifies each company included in at least one Bureau van Dijk product. Therefore, a company present on Fame (UK and Irish company database), Amadeus and Osiris will have the same BvD ID number in all databases. In principle, these identifiers should not vary through time, i.e. once a company has been associated with a BvD ID number, it should never change. However, in very specific cases a company can be assigned a new BvD ID number.

Therefore, saving a company set using their BvD ID numbers in one BvD application allows you to load that same company file from any other BvD application (provided that the database covers the companies saved from the initial application). As mentioned above, these BvD ID numbers can change over time. However, even if the BvD ID number of a company changed in between the time you saved the company set and the time you want to load it, you will still retrieve the same companies as we keep a historical correspondence table of all changes in BvD ID numbers.

3.1.1 Structure of a BvD ID number

A BvD ID number is composed of two parts:

1. The first two characters correspond to the two digit ISO country code where the company is incorporated. Example: the first two characters of a company incorporated in Belgium will be 'BE'. The first two characters of a company whose primary trading address is in Hong Kong but which is incorporated in Bermuda will be 'BM'.
2. The rest of a BvD ID number may vary :
 - When a national ID is available, unique and stable, BvD will favor that ID to build the BvDID. It may be a tax number, a trade register number, any type of national ID.
 - When the national ID is not available or available for less than 70% of the companies of a country or not stable or unique, BvDID will prefer using the internal identifier of the information provider.
 - When none of the above are available, BvD will create its own internal id, which is generally the case for companies coming from the ownership database

The length of a BvD ID number is from 3 to 18 digits.

It may contain figures only, letters only, a mix of figures and letters or include special characters such as -, *, #, / or .

3.1.2 BvD ID Number and consolidation or type accounts

At the end of 2008 a distinction between the "BvD ID number" and the "BvD account number" was introduced. The BvD ID Number is constant for all companions, but the BvD account number varies depending on consolidation and type of accounts. For the BvD account number a suffix is added to the BvD number.

The possible structures of the BvD account number are:

- Annual report - consolidated accounts: BvD ID number + IC
- Annual report - unconsolidated accounts: BvD ID number + IU
- Annual report - additional consolidated accounts: BvD ID number + IAC

 **Note:** Previously, the additional accounts (sourced from Reuters) were identified with a suffix *.



Searches have to be made using the BvD ID number, thus without the BvD account number suffix. Previously saved searches or files based on the BvD number should still work.

3.1.3 Structure of a BvD9 number

A BvD9 is simply a 9-figure identifier randomly created by BvD.

Each companies in Orbis has a BvD9 and a BvD ID number.

3.1.4 Reasons for a BvD ID number or a BvD9 to change

Although, in theory, because they were designed to be the primary key of BvD databases, BvD ID numbers should never, or very rarely, change.

In practice, this is not the case.

However, one should note that the number of companies undergoing a BvD ID change is negligible when compared to the total number of companies included in the database.

The main reasons for a BvD ID number to change are as follows:

3.1.4.1 EPISODIC PLANNED CHANGES:

- BvD starts collaborating with a new Information Provider : if the BvD ID was based on a national ID, it usually has no impact. If it was based on the Information provider ID, the BvD ID is likely to change.
- An existing information provider changed its own internal ID or the national ID has been reviewed by a country.
- BvD has enough information to replace an unstable BvD ID by a more stable one.

These major changes are planned generally once a year.

We replace a complete population of BvD ID existing in our products by a totally new one that has never been known in BvD universe.

As the BvD9 is linked to a BvD ID, when BvD Id change is detected, the BvD9 associated to the new BvD Id will remain the one linked to the prior BvD ID.

When BvD starts the collaboration with a new information provider, a matching process is set by BvD to provide as many matchings as possible between the previous BvD ID and the new ones.

But the matching completion will rarely be 100%.

We have a very strict rule : no match in case of a doubt.

3.1.5 WEEKLY MANAGEMENT OF IDENTIFIER CHANGES

- Duplicates : Working with various Information Providers, each of them having their very own Identifier implies the possibility of duplicates in our databases
BvD works constantly on tracking these duplicates in its products and is in contact with the different information providers to confirm and correct the duplicates.
This means that, at one point, we had a duplicate in our products having its own BvD ID and BvD9. Removing it implies both a BvD ID and a BvD9 change.
- Unstable ID : In some countries, the national id remains the best option to build the BvD ID even if is not totally stable.
This is the case for Spain (The National ID changes when the legal form of the company changes) or Italy (the national ID changes when the company moves) for instance.
BvD is tracking those changes. Although the BvD id will change, the BvD9 will remain the same.

Please note that BvD ID and BvD9 changes can be tracked using our BvD ID change lookup tool : <http://idchanges.bvdinfo.com/> or implemented through WebService.

You can access with your user name and password.

3.1.6 Reasons for a BvD ID number or a BvD9 to disappear from Orbis without any change available

A company previously in Orbis may no longer be found for the following reasons:

- We do not keep historical records for certain information providers. They cannot guarantee that the companies no longer sent are not duplicates, hence we prefer not keeping historical records for these records. This is the case for Cortera.
- Companies may be blacklisted (temporarily or definitively) for various reasons.
- We stop our collaboration with an information provider and remove all its data without having an exhaustive correspondence tables with companies provided by the new information provider

3.2 European VAT number

Country	ISO Country code	Construction of European VAT number
Austria*	AT	UID number without the blank between ATU and numerical part
Belgium*	BE	ISO country code + VAT number
Bulgaria*	BG	ISO country code + BULSTAT
Cyprus	CY	ISO country code + VAT number
Czech Republic*	CZ	ISO country code + VAT number
Denmark*	DK	ISO country code + CVR
Estonia	EE	VAT number
Finland*	FI	ISO country code + business ID (without dash)
France *	FR	ISO country code + 2-digits key + SIREN
Germany*	DE	UID number without the blank between DE and numerical part
Greece*	GR	EL + 0 + VAT Number (if VAT = 8 digits) or EL + VAT Number (if VAT = 9 digits)
Hungary*	HU	ISO country code + Statistical number
Ireland	IE	information not available
Italy	IT	ISO country code + VAT number
Latvia	LV	VAT number
Lithuania	LT	VAT number
Luxembourg*	LU	UID number without the blank between LU and numerical part
Malta	MT	ISO country code + VAT number
Poland*	PL	ISO country code + VAT number
Portugal	PT	ISO country code + NIF code
Romania*	RO	ISO country code + VAT number
Slovakia*	SL	ISO country code + VAT number
Slovenia	SI	ISO country code + VAT number
Spain*	ES	ISO country code + NIF code
Sweden*	SE	ISO country code + Trade register number + 01

The Netherlands*	NL	ISO country code + VAT number + B01
United Kingdom*	GB	ISO country code + VAT number

**The branches of entities located in this country display the same EU VAT Number as their headquarter company within the "Identification numbers" section of their company report.*

4 Coverage

4.1 Company size categories

General remark: the criteria for a company to be included in one of the categories below are always based on values expressed in EUR (values in USD are given for information purposes only and may vary depending on current exchange rate).

4.1.1 Very large Companies (VL)

Companies on Orbis are considered to be very large when they match at least one of the following conditions:

- Operating Revenue \geq 100 million EUR (130 million USD)
- Total assets \geq 200 million EUR (260 million USD)
- Employees \geq 1,000
- Listed



Notes:

- Companies with ratios Operating Revenue per Employee or Total Assets per Employee below 100 EUR (130 USD) are excluded from this category.
- Companies for which Operating Revenue, Total Assets and Employees are unknown but have a level of Capital over 5 million EUR (6.5 million USD) are also included in the category.

4.1.2 Large Companies (L)

Companies on Orbis are considered to be large when they match at least one of the following conditions:

- Operating Revenue \geq 10 million EUR (13 million USD)
- Total assets \geq 20 million EUR (26 million USD)
- Employees \geq 150
- Not Very Large



Notes:

- Companies with ratios Operating Revenue per Employee or Total Assets per Employee below 100 EUR (130 USD) are excluded from this category.
- Companies for which Operating Revenue, Total Assets and Employees are unknown but have a level of Capital comprised between 500 thousand EUR (650 thousand USD) and 5 million EUR (6.5 million USD) are also included in the category.

4.1.3 Medium sized Companies (M)

Companies on Orbis are considered to be medium sized when they match at least one of the following conditions:

- Operating Revenue \geq 1 million EUR (1.3 million USD)
- Total assets \geq 2 million EUR (2.6 million USD)
- Employees \geq 15
- Not Very Large or Large



Notes:

- Companies with ratios Operating Revenue per Employee or Total Assets per Employee below 100 EUR (130 USD) are excluded from this category.
- Companies for which Operating Revenue, Total Assets and Employees are unknown but have a level of Capital comprised between 50 thousand EUR (65 thousand USD) and 500 thousand EUR (650 thousand USD) are also included in the category.

4.1.4 Small Companies (S)

Orbis - Data Guide

Companies on Orbis are considered to be small when they are not included in another category.

5 Currencies

5.1 Exchange Rates

The exchange rates used on Orbis come by default from the International Monetary Fund (IMF) website and refer to the closing date of the statement. The exchange rates from the IMF are updated monthly and are at the closing date of the month. For more recent dates the exchange rates from the website www.xe.com are used until the monthly IMF exchange rates are available.

By default the exchange rates at the closing date of the statement are used on Orbis (at each closing date), but also the exchange rates at the closing date of the last available accounts (at last closing date) can be selected. Users can also enter their own exchange rates to replace those used in Orbis or to add a new period of exchange rate data. For the date in question, the rate used on Orbis is indicated, and the user can enter a new rate in the field "own rate".

The exchange rate used to perform the conversion is displayed on screen at the top of the accounts.

5.2 IMF Currency Codes

Code	Description
AAD	Arab Accounting Dinars
ADP	Andorran Peseta
AED	U.A.E. Dirhams
AFA	Afghani
AFN	Afghani
ALL	Albanian Leks
AMD	Armenian Dram
ANG	Netherlands Antilles Guilders
AOA	Angolan Kwanza
AON	Angolan New Kwanzas
ARS	Argentinian Australs
ATS	Austrian Schillings
AUD	Australian Dollars
AWG	Aruban Guilder
AYM	New Azerbaijani Manat
AZM	Azerbaijani Manat
AZN	New Azerbaijani Manat
BAD	Bosnian Dinars
BAM	Bosnian Convertible Marks
BBD	Barbados Dollars
BDT	Bangladesh Taka
BEF	Belgian Francs Common
BGL	Bulgarian Leva
BGN	Bulgarian Lev (after 05/07/1999)
BHD	Bahraini Dinars
BIF	Burundi Francs
BMD	Bermudian Dollars
BND	Brunei Dollars
BOB	Boliviano

BOP	Bolivian Pesos
BRI	Brazilian Indexed
BRL	Brazilian Reals
BSD	Bahamian Dollars
BTN	Bhutan Ngultrun
BUK	Burmese Kyats
BWP	Botswana Pulas
BYR	Belarussian Ruble
BZD	Belize Dollars
CAD	Canadian Dollars
CHF	Swiss Francs
CLF	Unidades de Formento +
CLP	Chilean Pesos
CNY	Yuan Renminbi
COP	Colombian Pesos
CRC	Costa Rican Colones
CSD	Serbian Dinars
CUP	Cuban Pesos
CVE	Cape Verde Escudos
CYP	Cyprus Pounds
CZK	Czechoslovakian Koruna
DDM	DDR Marks
DEM	Deutsche Marks
DJF	Djibouti Francs
DKK	Danish Kroner
DOP	Dominican Pesos
DZD	Algerian Dinars
ECS	Ecuador Sucres
ECV	Unidad de Valor Constante (UVC) +
EEK	Estonian Kroon
EGP	Egyptian Pounds
ERN	Eritrean Nafka
ESB	Convertible Spanish Pesetas
ESP	Spanish Pesetas
ETB	Ethiopian Birrs
EUR	Euros
FIM	Finnish Markka
FJD	Fijian Dollars
FKP	Falkland Is. Pounds
FRF	French Francs
GBP	Pounds Sterling
GEL	Georgian Lari
GHC	Ghanian Cedis (2008>GHS)
GHS	Ghanian Cedis
GIP	Gibraltar Pounds
GMD	Gambian Dalasis

GNF	Guinean Francs
GQE	Equatorial Guinea Ekweles
GRD	Greek Drachmae
GTQ	Guatemalan Quetzales
GWP	Guinea - Bissau Pesos
GYD	Guyana Dollars
HKD	Hong Kong Dollars
HNL	Honduras Lempiras
HRD	Croatian dinar
HRK	Croatian Kunas
HTG	Haitian Gourdes
HUF	Hungarian Forints
IDN	Islamic Dinar
IDR	Indonesian Rupiahs
IEP	Irish Punts
ILS	Israeli Shekels
INR	Indian Rupees
IQD	Iraqi Dinar
IRR	Iranian Riyal
ISK	Icelandic Krona
ITL	Italian Lire
JMD	Jamaican Dollars
JOD	Jordanian Dinars
JPY	Japanese Yen
KES	Kenyan Shillings
KGS	Kyrgyzstan Som
KHR	Khmer Riels
KMF	Comoros Francs
KPW	Korean Won (North)
KRW	Korean Won (South)
KWD	Kuwaiti Dinars
KYD	Cayman Is. Dollars
KZT	Kazakhstan Tenge
LAK	Laotian Kips
LBP	Lebanese Pounds
LKB	Sri Lanka Blocked Rupees
LKR	Sri Lanka Rupees
LRD	Liberian Dollars
LSL	Lesotho Loti
LSM	Lesotho Maloti
LTL	Lithuanian Litas
LUF	Luxembourg Francs
LVL	Latvian Lats
LYD	Libyan Dinars
MAD	Moroccan Dirhams

MDL	Moldovan Leu
MGA	Madagascar Ariary
MGF	Malagasy Francs
MKD	Republic of Macedonian Denar
MMK	Myanmar Kyat
MNT	Mongolian Tugriks
MOP	Macau Patacas
MRO	Mauritanian Ouguiyas
MTL	Maltese Lire
MTP	Maltese Pounds
MUR	Mauritius Rupees
MVR	Muldive Rufiyaa
MWK	Malawi Kwachas
MXN	Mexican Pesos
MYR	Malaysian Ringgits
MZM	Mozambique Meticals
NAD	Namibian Dollars
NGN	Nigerian Naira
NIO	Nicaraguan Cordobas
NLG	Netherlands Guilders
NOK	Norwegian Kroner
NPR	Nepalese Rupees
NZD	New Zealand Dollars
OMR	Rial Omani
PAB	Panamanian Balboas
PEI	Peruvian Intis
PEN	Peruvian Soles
PGK	Papua-New Guinea Kinas
PHP	Philippine Pesos
PKR	Pakistan Rupees
PLN	Polish Zlotys
PTE	Portuguese Escudos
PYG	Paraguayan Guaranes
QAR	Qatari Rials
ROL	Romanian Leu
RON	Romanian New Leu
RSD	Serbian Dinars
RUB	Russian Roubles (after 01/01/98)
RUR	Russian Roubles
RWF	Rwanda Francs
SAR	Saudi Riyals
SBD	Solomon Is. Dollars
SCR	Seychelles Rupees
SDD	Sudanese Dinars (from 31/07/99)
SDG	Sudanese Pounds
SDP	Sudanese Pounds

SEK	Swedish Krona
SGD	Singapore Dollars
SHP	St Helena Pounds
SIT	Slovenian Tolar
SKK	Slovakian Koruna
SLL	Sierra Leone Leones
SOS	Somali Shillings
SRD	Suriname Dollars
SRG	Suriname Guilders
STD	Sao Tome Dobras
SVC	El Salvador Colones
SYP	Syrian Pounds
SZL	Swaziland Lilangenis
THB	Thailand Bahts
TJR	Tajik Rubles
TJS	Tajikistan Somoni
TMM	Turkmenistan Manat
TND	Tunisian Dinars
TOP	Tonga Pa'angas
TPE	Timor Escudo
TRL	Turkish Lira (old)
TRY	Turkish Lira (new)
TTD	Trinidad & Tobago Dollars
TWD	New Taiwan Dollars
TZS	Tanzanian Shillings
UAH	Ukrainian Hryvnia
UGX	Ugandan Shillings
USD	United States Dollars
USN	U.S. Ame Guilders
UYU	Peso Uruguayo
UZS	Uzbekistan Sum
VEB	Venezuelan Bolivar
VND	Vietnam Dong
VUV	Vanuatu Vatu
WST	Samoan Tala
XAF	C.F.A. Franc BEAC
XAU	Gold
XCD	E. Caribbean Dollars
XDR	Special Drawing Rights
XEU	European Currency Units
XFO	Gold-Franc (special set currency)
XFU	Uic-Franc (special set currency)
XOF	C.F.A. Francs Bceao
XPF	C.F.P. Francs
XST	External Sterling
YDD	South Yemen Dollars

YER	Yemeni Rials
ZAR	South African Rands
ZMW	Zambian Kwacha
ZRN	New Zaire
ZWB	Zimbabwe Blocked Dollars
ZWD	Zimbabwe Dollars

6 Data updating frequency by source and country/company type

Special companies / data	Source (BvD Product or external source)	Information Provider	DF	LF	NF	Update frequency
Banks - Worldwide	Orbis Bank Focus	World'Vest Base / BancScientific / BvD Research – bank regulatory feeds / Data Management	x		x	Weekly
Insurances - Worldwide	Orbis Insurance Focus	A.M. Best	x			Weekly
Publicly quoted companies - United States	Osiris	Reuters	x			Weekly
Publicly quoted companies - Korea	Osiris	NICE	x			Weekly
Publicly quoted companies - All other countries	Osiris	World'Vest Base	x			Weekly
Ownership sections - Worldwide	BvD Liens	BvD / All information providers				Weekly
Marine vessels External source	External source	IHS Markit			x	Monthly

Country	Source (BvD Product or external source)	Information Provider	DF	LF	NF	Update frequency
Afghanistan	Orbis	World'Vest Base		x	x	Weekly
Albania	Amadeus	SeeNews		x	x	Yearly
Algeria	Orbis	CNRC	x	x	x	Quarterly
Angola	Orbis	Quantum Database			x	Yearly
Argentina	Orbis	Veraz	x	x		Twice a year
Australia	Oriana	Veda	x	x		Monthly
Austria	Aurelia / Sabina	Creditreform	x	x		Twice a month
Bahamas	Orbis	OpenCorporates			x	Quarterly
Bahrain	Oriana	Cedar Rose	x	x	x	Monthly
Belarus	Amadeus	Creditreform Latvia		x	x	Twice a month
Belgium	Belfirst	National Bank of Belgium / Roularta Business Information	x		x	Weekly
Benin	Orbis	Wordbox			x	Weekly
Bermuda	Orbis	Wordbox	x	x	x	Weekly

Orbis - Data Guide

Bolivia	Orbis	Fundempresa			x	Yearly
Bosnia and Herzegovina	Amadeus	Creditreform Serbia	x			Weekly
Botswana	Orbis	Worldbox	x	x	x	Weekly
Brazil	Orbis	TransUnion Brasil / Boa Vista / BvD Research	x	x	x	Quarterly/Twice a year/Weekly
Brunei Darussalam	Orbis	WorldVest Base		x	x	Weekly
Bulgaria	Amadeus	Creditreform Bulgaria	x	x		Weekly
Burkina Faso	Orbis	Worldbox			x	Weekly
Burundi	Orbis	Worldbox			x	Weekly
Canada	Orbis	Cortera		x	x	Twice a month
Cambodia	Orbis	WorldVest Base		x	x	Weekly
Cameroon	Orbis	INS / BvD Research		x	x	Yearly
Cape Verde	Orbis	Quantum Database			x	Yearly
Central African Republic	Orbis	Worldbox		x	x	Weekly
Chad	Orbis	Worldbox			x	Weekly
Chile	Orbis	TransUnion Chile		x		Quarterly
China	Oriana	Creditreform China	x	x	x	Monthly
Colombia	External source	Informa Colombia	x	x	x	Monthly
Comoros	Orbis	Worldbox	x			Weekly
Costa Rica	Orbis	TransUnion Costa Rica			x	Quarterly
Croatia	Amadeus	Creditreform Croatia	x	x		Weekly
Congo	Orbis	Worldbox			x	Weekly
Congo, Democratic Republic of	Orbis	Worldbox			x	Weekly
Côte d'Ivoire	Orbis	Worldbox			x	Weekly
Cuba	External source	Worldbox		x	x	Weekly
Cyprus	Amadeus	Infocredit Group	x	x	x	Twice a month
Czech Republic	Amadeus	Bisnode	x	x	x	Weekly
Denmark	Amadeus	Experian	x		x	Weekly
Djibouti	Orbis	Worldbox			x	Weekly
Dominican Republic	Orbis	BvD Research		x	x	Yearly
Ecuador	Orbis	Equifax		x		Quarterly
Egypt	Orbis	Cedar Rose	x	x	x	Monthly
El Salvador	Orbis	TransUnion El Salvador	x			Quarterly
Equatorial Guinea	Orbis	Worldbox			x	Weekly
Eritrea	Orbis	Worldbox		x	x	Weekly
Estonia	Amadeus	Creditinfo Eesti	x			Monthly
Ethiopia	Orbis	Worldbox		x	x	Weekly
Finland	Amadeus	Suomen Asiakastieto	x		x	Twice a month
France	Diane / Astrée	Ellisphere	x	x	x	Weekly
Gabon	Orbis	Worldbox			x	Weekly
Gambia	Orbis	Worldbox	x			Weekly

Data updating frequency by source and country/company type

Georgia	Oriana	SeeNews		x	x	Annually
Germany	Dafne / Markus	Creditreform Germany	x	x	x	Weekly / monthly
Ghana	Orbis	Registrar General's Department of Ghana		x		Quarterly
Greece	Amadeus	ICAP	x			Twice a Month
Guatemala	Orbis	TransUnion Guatemala			x	Quarterly
Guinea	Orbis	Worldbox			x	Weekly
Guinea Bissau	Orbis	Worldbox			x	Weekly
Guyana	Orbis	Creditinfo Guyana			x	Quarterly
Hong Kong	Oriana	Worldbox	x	x	x	Weekly
Hungary	Amadeus	Creditreform Hungary	x	x		Weekly
Iceland	Amadeus	Creditinfo Lanstraust	x			Weekly
India	Oriana	Worldbox	x		x	Weekly
Indonesia	Oriana	PT. Dataindo Inti Swakarsa (DIS)	x			Quarterly
Irak	Oriana	Cedar Rose	x	x	x	Monthly
Iran	Oriana	Cedar Rose	x	x	x	Monthly
Ireland	Fame	Jordans	x	x	x	Weekly
Isle of Man	Orbis	OpenCorporates	x			Quarterly
Israel	Orbis	D&B Israel	x	x	x	Monthly
Italy	Aida	Cerved	x			Weekly
Jamaica	Orbis	Creditinfo Jamaica			x	Quarterly
Japan	Oriana	Teikoku	x	x	x	Monthly
Jordan	Oriana	Cedar Rose	x	x	x	Monthly
Jersey	Orbis	OpenCorporates	x			Quarterly
Kazakhstan	Ruslana	CredInform	x		x	Monthly
Kenya	Orbis	Asap Information Services Limited		x	x	Monthly
Korea, Rep. Of	Oriana	NICE	x			Monthly
Kosovo	Amadeus	SeeNews	x	x	x	Twice a year
Kuwait	Oriana	Cedar Rose	x	x	x	Monthly
Laos	Orbis	World'Vest Base		x	x	Weekly
Latvia	Amadeus	Creditreform Latvia	x			Weekly
Lebanon	Oriana	Cedar Rose	x	x	x	Monthly
Lesotho	Orbis	BvD Research		x	x	Monthly
Liberia	Orbis	Worldbox	x	x	x	Weekly
Libya	Orbis	Worldbox		x	x	Weekly
Liechtenstein	Amadeus	Worldbox	x	x		Weekly
Lithuania	Amadeus	Creditreform Lietuva	x	x		Weekly
Luxembourg	Belfirst	Creditreform Luxembourg		x	x	Monthly
Macedonia (Rep. of)	Amadeus	Creditreform Bulgaria	x	x		Weekly
Madagascar	Orbis	Worldbox			x	Weekly
Malawi	Orbis	Worldbox			x	Weekly
Malaysia	Oriana	World'Vest Base	x			Weekly
Mali	Orbis	Worldbox	x			Weekly

Orbis - Data Guide

Malta	Amadeus	Creditinfo Malta	x			Weekly
Mauritania	Orbis	Worldbox		x	x	Weekly
Mauritius	Orbis	Worldbox	x	x	x	Weekly
Mexico	Orbis	Informes Mexico/CreditSafe	x	x	x	Monthly/Quarterly
Moldova (Rep. of)	Amadeus	SeeNews	x			Twice a year
Monaco	Amadeus	Worldbox / Ellisphere	x		x	Weekly
Mongolia	Orbis	World'Vest Base		x	x	Weekly
Montenegro	Amadeus	Creditreform Serbia	x	x		Weekly
Morocco	Orbis	OMPIC	x		x	Yearly
Mozambique	Orbis	Quantum Database			x	Yearly
Myanmar/Burma	Orbis	World'Vest Base		x	x	Weekly
Namibia	Orbis	Worldbox			x	Weekly
Netherlands	Reach	LexisNexis / Kamer van Koophandel	x	x	x	Weekly
New Zealand	Oriana	Worldbox	x	x	x	Weekly
Niger	Orbis	BvD Research			x	Once or twice a year
Nigeria	Orbis	DataPro Limited	x	x	x	Monthly
Norway	Amadeus	Experian	x			Weekly
Oman	Oriana	Cedar Rose	x	x	x	Monthly
Pakistan	Oriana	Worldbox	x	x	x	Weekly
Palestinian Territory	Oriana	Cedar Rose	x	x	x	Monthly
Panama	Orbis	OpenCorporates			x	Quarterly
Papua New Guinea	Orbis	World'Vest Base		x	x	Weekly
Paraguay	Orbis	Equifax/BvD Research			x	Twice a year/Weekly
Peru	Orbis	Equifax	x	x	x	Quarterly
Philippines	Oriana	CIBI	x			Irregular
Poland	Amadeus	InfoCredit	x	x		Monthly
Portugal	Sabi	Informa	x			Monthly
Puerto Rico	Orbis	OpenCorporates			x	Quarterly
Qatar	Oriana	Cedar Rose	x	x	x	Monthly
Romania	Amadeus	C.C.I of Romania	x			Monthly
Russia	Ruslana	CredInform	x		x	Monthly
Rwanda	Orbis	Worldbox	x	x	x	Weekly
Sao Tome & Principe	Orbis	Worldbox	x			Weekly
Saudi Arabia	Oriana	Cedar Rose	x	x	x	Monthly
Senegal	Orbis	ANSO		x	x	Yearly
Serbia	Amadeus	Creditreform Serbia	x		x	Weekly
Seychelles	Orbis	Worldbox	x	x	x	Weekly
Singapore	Oriana	DP Information Group	x			Monthly
Slovakia	Amadeus	Bisnode	x	x	x	Weekly
Slovenia	Amadeus	Coface Slovenia	x	x		Monthly
Sierra Leone	Orbis	Worldbox			x	Weekly
Somalia	Orbis	Worldbox		x	x	Weekly

Data updating frequency by source and country/company type

South Africa	External source	TransUnion ITC	x			Monthly
South Sudan	Orbis	Worldbox	x			Weekly
Spain	Sabi	Informa	x			Monthly (Weekly between September and January)
Sri Lanka	Oriana	Worldbox	x	x	x	Weekly
Sudan	Orbis	Worldbox			x	Weekly
Sweden	Amadeus	UC	x	x	x	Weekly
Swaziland	Orbis	Worldbox			x	Weekly
Switzerland	Amadeus	Worldbox/CRIF Teledata	x	x	x	Weekly
Syria	Oriana	Cedar Rose	x	x	x	Monthly
Tanzania	Orbis	Worldbox	x	x	x	Weekly
Taiwan	Oriana	CCIS	x	x	x	Monthly
Thailand	Oriana	World'Vest Base	x			Weekly
Togo	Orbis	Worldbox			x	Weekly
Tunisia	Orbis	OpenCorporates			x	Quarterly
Turkey	Amadeus / Oriana	CRIF	x			Monthly
Uganda	Orbis	OpenCorporates			x	Quarterly
Ukraine	Ruslana	Creditreform Ukraine	x	x	x	Monthly
United Arab Emirates	Oriana	Cedar Rose	x	x	x	Monthly
United Kingdom	Fame	Jordans / Market Location	x	x	x	Weekly
United States	Orbis	Cortera		x	x	Twice a month
Uruguay	Orbis	AIN / Equifax / BvD Research	x	x	x	Yearly/Twice a year/Weekly
Uzbekistan	Oriana	SeeNews		x	x	Yearly
Venezuela	Orbis	BvD Research			x	Yearly
Vietnam	Oriana	World'Vest Base	x			Weekly
Yemen	Oriana	Cedar Rose	x	x	x	Monthly
Zambia	Orbis	Worldbox			x	Weekly
Zimbabwe	Orbis	Worldbox			x	Weekly

Legend:

- DF: companies with detailed financials
- LF: companies with a limited number of financials
- NF: companies with no financials at all

Notes:

1. The product Fame (United Kingdom and Ireland) is updated daily, but since Orbis is updated weekly, information on Orbis that is retrieved from Fame is also weekly updated.
2. Priority order: On Orbis - a product based on several exports from other BvD (local) products and external sources - we are applying a priority order regarding the source of information.
i.e.: If a Belgian company exists on Belfirst and also on Amadeus, information about this company on Orbis will be retrieved from Belfirst and not from Amadeus.

3. Amadeus covers more countries than listed above but those countries are actually covered by other BvD (local) products which have priority for the export to Orbis.
4. Financial accounts from Orbis/Isis/Osiris are essentially based on the annual reports.

7 Directors/contacts

7.1 How the contacts database is constructed

7.1.1 Overview

Bureau van Dijk collects company information from various sources in a large number of countries and delivers standardized financial and non-financial information for companies. This information is presented in company reports which include sections of information about individuals that hold main functions in the company.

The objective of this topic is to give a high-level overview of the process on how the contacts database is constructed.

7.1.2 Step 1: Preparation of the data by BvD

1. Gather and structure the data received from nearly 70 sources.
2. Differentiate individuals from companies.
3. Allocate a gender based on the first name.
4. Job function standardization
5. Quality control and documentation.

7.1.3 Step 2: Identification and merging process by Vadis Consulting

Since a person can appear several times in one company (different functions or referenced by several information providers) and can also hold functions in several companies, it is an important added value to be able to regroup contacts that seem to be a same person.

In order to achieve this, complex rules are used by our partner [Vadis](#) (specialized in data mining) to regroup contacts that seem to be the same person in a Unique Contact Identifier (UCI).

The main goal of the UCI process is to provide an Identifier that regroups similar contacts into one unique ID. This is thus a de-duplication algorithm that identifies persons from a contacts database based on their personal (name, birthday, home address, gender...) and company (name, sector, work address, legal links...) information.

For each pair of records of the Orbis database, the UCI process computes a similarity level between the corresponding contacts. More precisely, the similarity level of a pair of contacts is an integer that evaluates if those two contacts seem to be the same person or not:

- A *positive* similarity level means that the records are more than compatible i.e. there is a high probability that the contacts are the same person;
- A *negative* similarity level means that the records are incompatible i.e. the contacts are not the same person;
- A *null* similarity level means that the records are not incompatible but the available information is not sufficient to treat them as a unique person.

The similarity level of a pair of contacts mainly depends on three attributes:

- **Name Info:** It measures the compatibility of the information related to contacts names (first names, last names) and the information relevancy.
Ex. John Smith and J. Smith are two compatible names but the information relevancy is weak since these are common names. Lucian Skar Fridolin and Lucian S. Fridolin are two compatible names and the information relevancy is high.
- **Individual Info:** It measures the compatibility between contacts' personal information (birthday, home address, nationality, gender, email address...) and the information relevancy.

- **Company Info:** It measures the compatibility between contacts' company related information (company name, company address, sector of activity, legal links...) and the information relevancy.

Once the similarity levels are computed for each pair of records, the process partitions the set of contacts into UCIs i.e. it regroups positively linked contacts while taking care that there is no pair of records exhibiting a negative similarity level (no incompatibility).

7.1.4 Step 3: Final touch at BvD and inclusion in Orbis

1. Cleaning of job functions to try to avoid repetition of similar function descriptions.
2. Matching UCI to Orbis companies via [CINS](#).
3. Feedback loop to correct wrong matches or missing matches.

BvD has developed a tool allowing us to point out potential matches within all memberships of a single company (via recognition of same parts in the last and first name). These possible matches are then manually verified and, when necessary, entered in the feedback loop to force the matching.

Also, this tool allows us to identify some improvements that need to be applied in the merging and identification process of Vadis.

User feedback remains important! When you see a wrong matching or a missing matching, please [let us know](#), we will force a correction via this same Feedback loop. Please note that the user should provide the necessary supporting documentation proving that there is indeed a mistake.

7.2 How to understand C-Suite directors positions

7.2.1 Definition of C-Suite

A widely-used term used to collectively refer to a corporation's most important senior executives. C-Suite gets its name because top senior executives' titles tend to start with the letter C, for chief, as in Chief Executive Officer, Chief Operating Officer or Chief Information Officer.

The C-suite is considered the most important and influential group of individuals in a company. Being a member of this group comes with high-stakes decision making, a more demanding workload and high compensation.

Also called "C-level executives."

7.2.2 BvD logic for C-Suite

Each executive department (Sales, Finance, HR, R&D etc.) has 4 hierarchical levels, the highest one being understood as the Chief Executive of the department, hence being the C-suite member. The following logic is applied (4 hierarchical levels):

1st/Highest level : **Chief HR Officer** > C-Suite

2nd level : **HR Executive** > non-C-Suite

3rd level : **Manager** of Human resources > non-C-suite

4th level : **HR employee** > non-C-Suite

7.3 How to understand the dates relating to a director's position

7.3.1 Appointment date

- "since [...]" if the position is current.
- "from [...]" is the position was previously held.

The date is provided by the Information Provider. It could be either the date when a person starts to work in a position for the first time, or, when someone is renewed in a same position, it could indicate

the date of renewal. In that case, dates of previous mandates should be known (see Belgian companies for example).

7.3.2 Resignation date

- "until [...]" : date provided by the information provider.

For a current position, this will be a future date at which we know the contract expires.

7.3.3 Previous since date: "Not valid after [...]"

- Date generated by BvD that indicates when the position became previous in the database.

This is when

- A position is provided as previous by all the sources
- A position is not provided anymore by any source

For all positions provided without expiration/resignation date (the major part of the positions in the database), the "Previous since date" can give an indication of when a position became previous. For a better interpretation of this date, it must be combined with the collection process of the source.

This date is used to sort out the persons in the previous D/M/C section, and their respective memberships.

7.3.4 Information validity date(s): "Confirmed on [...]"

- Date given by the raw source (of the IP) that indicates when the information was valid.
- This can be the date of the annual report or another document from which the information was collected.
- This is not the date when the information was collected by the IP, but is the latest date at which we are certain the information was valid.

7.3.5 Date(s) last received from IP(s): "received on [...]"

- Date generated by BvD that indicates when the information was most recently received from the IP.
- When a same position is provided by different information providers, this date can be different for each IP.

Again, this is different from the "information validity date" which refers to the date of the document in which the information was given, and not to the date when the information has been recorded at/received by BvD.

This date is only used/displayed in case the real "Information validity date" is not known.

7.3.6 Information provider(s)

These are the different information providers providing the position to BvD. Each information provider can have several raw sources of information (depending of the size of the company for example). When such a raw source can be identified for a position, it is given in the field "Information source".

7.3.7 Information source(s)

These are the raw sources of the information providers, when known. Some information providers use several raw sources to collect the information, according to the nature of the company (its size or its listed status for example). It is not always possible to know the raw source for each position. Please see the "How our IPs collect data" section of the user guide for further information.

Example: World'Vest Base Inc. (Information Provider) (from Annual report (information source), confirmed on 31/12/2013 (information validity date, here the date of the annual report's publication)).

7.4 Women or minority owned US companies

The following information is only valid for US companies.

7.4.1 Woman owned business

A business is women-owned when a business is identified as being (either self-identified or via a third party) at least 51% owned by, and whose management and daily business operations are controlled by, one or more women U.S. citizens.

7.4.2 Minority owned business

A business is minority-owned when a business concern is identified as being (either self-identified or via a third party) at least 51% owned by, and whose management and daily business operations are controlled by, one or more members of a socially and economically disadvantaged minority group.

The minority classification available on Orbis matches the classification developed and used by the US government:

- BLK - African American
- ASN - Asian: individuals with origins from Brunei, Burma, Cambodia, China, Commonwealth of the Northern Mariana Islands, Federated States of Micronesia, Fiji, Guam, Hong Kong, Indonesia, Japan, Kampuchea, Kiribati, Korea, Laos, Macau, Malaysia, Nauru, Philippines, Republic of the Marshall Islands, Republic of Palau, Samoa, Singapore, Taiwan, Thailand, Tonga, Tuvalu, U.S. Trust Territory of the Pacific Islands, Vietnam
- HSP - Hispanic American
- NAT - Native American: including Aleut, American Indian, Eskimo, Native Hawaiian
- IND - Indian Subcontinent: individuals with origins from Bangladesh, Bhutan, India, Maldives Islands, Nepal, Pakistan, and Sri Lanka

7.5 How our IPs collect data

7.5.1 Bulgaria (Creditreform Bulgaria)

7.5.1.1 For which companies do we have directors/managers/contacts (DMC) information, and which DMCs are covered?

Creditreform Bulgaria follows all companies registered with Bulgarian trade law, without restriction on sector or area. The DMCs covered are limited to the Board of Directors, the Supervisory Board and the senior management of the companies.

7.5.1.2 Do we possess additional information on directors/managers (other than name and function)?

Appointment date, gender of the individual, date of birth from which we compute the age, and the individual's nationality are the additional unique contacts information we gather. Note that Creditreform Bulgaria provides us with the DMC names in both "international alphabet" and Cyrillic.

7.5.1.3 What is (are) the source(s) of information, and when is the information valid/updated?

The source of information is solely the National Trade register, which is the authoritative official local source. No validity date is given. The information about newly registered companies is imported on a weekly basis, whereas the information about existing companies is monitored constantly, and updated at least once a year.

7.5.2 Czech Republic (Bisnode)

7.5.2.1 For which companies do we have directors/managers/contacts (DMC) information, and which DMC are covered?

Bisnode follows all companies, without restriction on sector or area. No restriction on directors either: both boards/committees and executive departments are provided when available.

7.5.2.2 Do we possess additional information on Directors/Managers (other than name and function)?

Gender and nationality of the individuals.

7.5.2.3 What is (are) the source(s) of information, and when is the information valid/updated?

Bisnode uses two sources of information. "Statutory" directors (persons with legal responsibility mentioned in the published official registers) are checked and updated from the official registers on a daily basis. Managers (like "marketing director", "HR manager", etc.) are not listed on official registers and are collected by Bisnode's telemarketing team, via phone calls or by checking the companies' websites. Such verifications are set twice per year and per company. No validity date is given. The information is considered valid upon receipt of the last updated feed and stays so until the next one. Bisnode provides BvD with a monthly feed containing their latest updates.

7.5.3 Finland (Suomen Asiakastieto)

7.5.3.1 For which companies do we have directors/managers/contacts (DMC) information, and which DMC are covered?

Suomen Asiakastieto follows all companies registered at the Official State Trade Register, without restriction on sector or area. No restriction on directors either: both boards/committees and executive departments are provided when available.

7.5.3.2 Do we possess additional information on Directors/Managers (other than name and function)?

Appointment date, gender, date of birth from which we compute the age, and nationality.

7.5.3.3 What is (are) the source(s) of information, and when is the information valid/updated?

The source of information is the Official State Trade Register. Additionally, for companies of at least 9 employees, Asiakastieto directly verifies the veracity of the information with the company itself once a year. The information can be updated gradually, based on a constant tracking of directors through the Official Trade Register publications, or punctually, based on direct checks with the companies of at least 9 employees. The date at which the information is valid is the date at which the information was updated on the official Trade Register (or, if more recent, the date at which Asiakastieto directly verified the veracity of the information with the company itself).

7.5.4 Italy (CERVED)

7.5.4.1 For which companies do we have directors/managers/contacts (DMC) information, and which DMC are covered?

CERVED follows the top one million Italian companies in terms of turnover, without restriction on sector or area. No restriction on directors either: both boards/committees and executive departments are provided when available.

7.5.4.2 Do we possess additional information on Directors/Managers (other than name and function)?

Appointment date, gender, date of birth from which we compute the age, and home address are the additional unique contacts information we gather.

7.5.4.3 What is (are) the source(s) of information, and when is the information valid/updated?

The source of information is solely the published Annual Reports. No validity date is given. The information is considered valid upon receipt of the last updated feed and stays so until the next one.

The information gets updated once per year, after publication of the last full Annual Report of the company. It is generally updated in our products between February and March of each year.

7.5.5 Spain (Informa)

7.5.5.1 For which companies do we have directors/managers/contacts (DMC) information, and which DMC are covered?

Informa follows all Spanish companies present on Orbis when DMC information is available, without restriction on sector or area. No restriction on directors either: both boards/committees and executive departments are provided when available.

7.5.5.2 Do we possess additional information on Directors/Managers (other than name and function)?

Appointment date for circa 50% of memberships.

7.5.5.3 What is (are) the source(s) of information, and when is the information valid/updated?

The sources of information are numerous: official sources, registered documents, local registries, direct phone calls. The information gets updated gradually, based on the method used. The tracking of directors' updates is constant throughout the year. No validity date is given. The information is considered valid upon receipt of the last updated feed and stays so until the next one. Informa provides BvD with a monthly feed containing their latest updates.

7.5.6 International IPs

7.5.6.1 Reuters

7.5.6.1.1 For which companies do we have directors/managers/contacts (DMC) information, and which DMC are covered?

Reuters follows all companies listed on a US Stock Exchange, without restriction on sector or area. No restriction on directors either: both boards/committees and executive departments are provided when available.

7.5.6.1.2 Do we possess additional information on Directors/Managers (other than name and function)?

Appointment date, gender of the individual, and their biography (for +/- 75% of the contacts received from Reuters) are the additional unique contacts information we gather.

7.5.6.1.3 What is (are) the source(s) of information, and when is the information valid/updated?

The sources of information are both the published Annual and Interim Reports. The validity date corresponds to the date at which the Annual/Interim Report was published. The information gets updated once per year at the very least (if DMC information solely comes from year-end Annual Reports), and on a quarterly basis at most (if Interim Reports contain DMC information).

7.5.6.2 WorldVest Base Inc

7.5.6.2.1 For which companies do we have directors/managers/contacts (DMC) information, and which DMC are covered?

WVB follows all Publicly Listed Companies (US excluded), without restriction on sector or area. No restriction on directors either: both boards/committees and executive departments are provided when available.

7.5.6.2.2 Do we possess additional information on Directors/Managers (other than name and function)?

Date of birth (very rare and from which we compute the age), nationality and biography (for +/- 25% of the contacts received from WVB) of the individuals are the additional unique contacts information we gather.

7.5.6.2.3 What is (are) the source(s) of information, and when is the information valid/updated?

The source of information is solely the published Annual Reports. The validity date corresponds to the date at which the Annual Report was published. The information gets updated once per year, after publication of the last full Annual Report of the company.

8 Financial data

8.1 Annualisation of financial items

If the accounting period is not 12 months, the formulae are adjusted so the values are comparable across the database. The rule and adjustments that we apply is as follows.

There are two types of financial data:

- Stocks are snapshots of a quantity owned or owed at a point in time. All data on the Balance Sheet are stocks.
- Flows occur over a period of time. Income statement and Cash Flow statement data are all flows. Values on these statements reflect performance for the interval of the statement.

All ratios take data of one or both of these types and combine them. There are three possible combinations:

- Stock/Stock,
- Flow/Flow,
- Stock/Flow (or Flow/Stock).

Unlike the first two categories, the stock/flow category requires adjustments because the timing of the numerators and denominators is different.

In lists, Company reports, analyses and searches, all ratios mixing stock and flow and not covering 12 months are annualised.

Example: Average Remuneration per Employee = Total Remuneration / Number of Employees. So, for an accounting period of 7 months, this formula will be: (Total Remuneration / Number of Employees) * (12 / 7)

All other variables/formulae combining flows of different periods of time require computational modifications in order to use comparable values. This means that the formulae for the average and variations between two years are also adjusted to use flows on an annual basis.

 **Note:** In the lists and company reports, the items from the P/L account and from the Cash Flow statement are always kept in their original value (no adjustment is done), while in the statistical analyses they are annualised to be able to compare several companies between themselves. Annualised values are also used for those items whenever performing a search on min/max values or on variations.

8.2 Correspondence tables

8.2.1 Correspondence table for Australian companies

8.2.1.1 Balance sheet

BvD Code	Formula	Orbis Label	Australian format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Total non current assets
IFAS		Intangible Fixed Assets	Intangible assets
TFAS		Tangible Fixed Assets	Plant & equipment
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Receivables + Investments + Other non current assets
CUAS	STOK+DEBT+OCAS	Current Assets	Total current assets
STOK		Stocks	Inventory

DEBT		Debtors	Trade debtors
OCAS		Other Current Assets	Cash + Other currency assets
CASH		* Cash and Cash Equivalent	Cash
TOAS	FIAS+CUAS	Total Assets	Total assets
SHFD	CAPI+OSFD	Shareholders Funds	Total shareholders equity
CAPI		Capital	Share capital
OSFD		Other Shareholders Funds (incl. Reserves)	Other share capital + Retained earnings + Shareholder funds reserves + Other shareholder equity
NCLI	LTDB+ONCL	Non Current Liabilities	Non-current liabilities
LTDB		Long Term Debt	Long term debt
ONCL		Other non Current Liabilities (incl. Provisions)	Non-current provisions + Other non-current liabilities
PROV		* Provisions	Non-current provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	Current liabilities
LOAN		Loans	Current debt
CRED		Creditors	Trade creditors
OCLI		Other Current Liabilities	Current provisions + Other current liabilities
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total shareholders equity + Total current liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Stock + Debtor - Creditors
NCUA	CUAS-CULI	Net current assets	
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	
EMPL		Number of Employees	Employees

8.2.1.2 Profit & Loss account

BvD Code	Formula	Orbis Label	Australian format
OPRE		Operating Revenue / Turnover	Total revenue
TURN		Sales	Sales revenue
COST		Cost of Goods Sold	Cost of goods sold
GROS	OPRE-COST	Gross Profit	Total revenue - Cost of goods sold
OOPE		Other Operating Expenses	Gross profit - Operating Profit (Loss)
OPPL	GROS-OOPE	Operating Profit (Loss)	Net profit before tax - financial P/L
FIRE		Financial Revenue	Interest received
FIEX		Financial Expenses	Interest paid
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial revenue - Financial expenses
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Net profit before tax

TAXA		Taxation	Tax
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Net profit after tax + Outside equity - Discounted operations
EXRE		Extraordinary and other Revenue	
EXEX		Extraordinary and other Expenses	
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	
PL	PLAT+EXTR	Profit (Loss) for Period	
EXPT		Export turnover	
MATE		Material Costs	
STAF		Cost of Employees	
DEPR		Depreciation	Depreciation
INTE		Interest Paid	Interest paid
RD		R&D expenses	Research & development expenses
CF	PL+DEPR	Cash Flow	
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	

8.2.2 Correspondence table for Austrian companies

8.2.2.1 Balance sheet

BvD Code	Formula	Global format	Austrian format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets + Start-up and business expansion expenses
IFAS		Intangible Fixed Assets	Intangible assets + Start-up and business expansion expenses
TFAS		Tangible Fixed Assets	Tangible assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial assets + Shares + Shares in affiliated companies + Own shares and shares in a controlling or majority owning shareholder company + Called but as yet unpaid subscribed capital + Investments + Investments in affiliated companies and shares + Other investments + Deposits retained on assumed reinsurance business + Investments of index-linked life insurances
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets + Accrued expenses + Other assets
STOK		Stocks	Stocks
DEBT		Debtors	Trade receivables

OCAS		Other Current Assets	Other receivables + Other securities and shares + Cash assets, credit balance with banks + Cash assets, balance with central banks and post office banks + Public-sector debt securities and bills of exchange eligible for refinancing at central banks + Receivables from banks + Receivables from customers + Bonds and other fixed interest securities + Shares and other non fixed interest securities + Assets from investment and risk associations + Accrued interest and rent + Other assets + Offsetting items between departments + Accrued expenses + Other assets
CASH		* Cash and Cash Equivalent	Cash assets, credit balance with banks + Cash assets, balance with central banks and post office banks
TOAS	FIAS+CUAS	Total Assets	Total assets
SHFD	CAPI+OSFD	Shareholders Funds	Shareholders funds + Untaxed reserves + Special items for investment grants to fixed assets + Atypical silent shareholders + Profit sharing capital + Private accounts limited partner
CAPI		Capital	Share and nominal capital
OSFD		Other Shareholders Funds (incl. Reserves)	Other shareholders funds + Untaxed reserves + Special items for investment grants to fixed assets + Atypical silent shareholders + Profit sharing capital + Private accounts limited partner
NCLI	LTDB+ONCL	Non Current Liabilities	Provisions
LTDB		Long Term Debt	na
ONCL		Other non Current Liabilities (incl. Provisions)	Provisions
PROV		* Provisions	Provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	Liabilities + Accrued expenses + Other liabilities and shareholder funds
LOAN		Loans	Liabilities towards banks + Bonds + Loans + Loans for financing construction + Other loans + Bridging loan + Liabilities towards banks
CRED		Creditors	Trade liabilities
OCLI		Other Current Liabilities	Other Liabilities + Accrued expenses + Other liabilities and shareholder funds
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total liabilities and shareholder funds
WKCA	STOK+DEBT-CRED	Working Capital	calculated
NCUA	CUAS-CULI	Net current assets	calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	calculated
EMPL		Number of Employees	Number of Employees

8.2.2.2 Profit & loss account

BvD Code	Formula	Global format	Austrian format (GKV)	Austrian format (UKV)
OPRE		Operating Revenue / Turnover	Sales + Increase or decrease in finished goods inventories and work in process + Own work capitalized + Profits from the sale of assets, except financial assets + Other operating income	Sales + Other operating income
TURN		Sales	Sales	Sales
COST		Cost of Goods Sold	N.A.	Cost of Sales (UKV)
GROS	OPRE-COST	Gross Profit	N.A.	Sales + Other operating income - Cost of Sales
OOPE		Other Operating Expenses	N.A.	Other operating expenses + Maintenance and cleaning by a third party + Selling expenses + Administration expenses + Leasing expenses and other rentals + Operating costsCapital costs
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating profit/loss	Operating profit/loss
FIRE		Financial Revenue	Income from shareholdings + Income from interest, securities and similar income + Income from other securities and loans from financial assets + Income from sale of and addition to financial assets and securities of current assets + Income from sale of and addition to financial assets + Income from sale of other financial assets + Income from sale of securities of current assets	Income from shareholdings + Income from interest, securities and similar income + Income from other securities and loans from financial assets + Income from sale of and addition to financial assets and securities of current assets + Income from sale of and addition to financial assets + Income from sale of other financial assets + Income from sale of securities of current assets
FIEX		Financial Expenses	thereof expenses from financial assets + Interest and similar expenses + Allowance on receivables	thereof expenses from financial assets + Interest and similar expenses + Allowance on receivables
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial Profit/Loss	Financial Profit/Loss
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Income from ordinary business activities	Income from ordinary business activities

TAXA		Taxation	Taxes from income and profit	Taxes from income and profit
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Income from ordinary business activities - Taxes from income and profit	Income from ordinary business activities - Taxes from income and profit
EXRE		Extraordinary and other Revenue	Extraordinary income	Extraordinary income
EXEX		Extraordinary and other Expenses	Extraordinary expenses	Extraordinary expenses
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary result	Extraordinary result
PL	PLAT+EXTR	Profit (Loss) for Period	Net income	Net income
EXPT		Export turnover	N.A.	N.A.
MATE		Material Costs	Material costs and other purchased manufacturing services - Costs for purchased manufacturing services	Material costs and other purchased manufacturing services - Costs for purchased manufacturing services
STAF		Cost of Employees	Personnel expenses	Personnel expenses
DEPR		Depreciation	Depreciation	Depreciation
INTE		Interest Paid	Interest and similar expenses	Interest and similar expenses
RD		R&D expenses	N.A.	N.A.
CF	PL+DEPR	Cash Flow	Calculated	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated

8.2.3 Belgian and Luxembourg companies and associations

8.2.3.1 Correspondence table for Belgian and Luxembourg companies - Consolidated accounts

8.2.3.1.1 Balance sheet

BvD Code	Formula	Global format	Belgian and Luxembourg format
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FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets
IFAS		Intangible Fixed Assets	Formation expenses + Intangible fixed assets + Goodwill arising on consolidation
TFAS		Tangible Fixed Assets	Tangible fixed assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial fixed assets
CUAS	STOK+DEBT+OCAS	Current Assets	Current Assets
STOK		Stocks	Stocks and contracts in progress
DEBT		Debtors	Trade debtors (after one year + within one year.)
OCAS		Other Current Assets	Other amounts receivable (after one year + within one year.) + Investments + Cash at bank and in hand + Deferred charges and accrued income
CASH		* Cash and Cash Equivalent	Investments + Cash at bank and in hand
TOAS	FIAS+CUAS	Total Assets	Total Assets
SHFD	CAPI+OSFD	Shareholders Funds	Capital and Reserves + Minority Interests
CAPI		Capital	Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Share premium account + Revaluation surpluses + Consolidated reserves + Negative goodwill + Translation differences + Investment grants + Minority Interests
NCLI	LTDB+ONCL	Non Current Liabilities	Provisions & postponed taxes + Debts payable after 1 year
LTDB		Long Term Debt	Financial debts (after one year)
ONCL		Other non Current Liabilities (incl. Provisions)	Provisions & postponed taxes + Trade debts (after one year) + Advances rec. on contracts in progress (after one year) + Other amounts payable (after one year)
PROV		* Provisions	Provisions for liabilities and charges
CULI	LOAN+CRED+OCLI	Current Liabilities	Debts payable within 1 year + Accrued charges and deferred income
LOAN		Loans	Financial debts (within one year)
CRED		Creditors	Suppliers (within one year)
OCLI		Other Current Liabilities	Current portion of debts after one year + Bills of exchange payable + Advances rec. on contracts in progress + Taxes, remuneration & social security + Other amounts payable + Accrued charges and deferred income
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	

8.2.3.1.2 Profit & Loss account

BvD Code	Formula	Global format	Belgian and Luxembourg format
OPRE		Operating Revenue / Turnover	Operating income (or Operating P/L + Operating charges)
TURN		Sales	Turnover
COST		Cost of Goods Sold	n.a.
GROS	OPRE-COST	Gross Profit	n.a.
OOPE		Other Operating Expenses	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating P/L
FIRE		Financial Revenue	Financial income
FIEX		Financial Expenses	Financial charges
FIPL	FIRE-FIEX	Financial Profit / Loss	Calculated as FIRE - FIEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Current P/L before taxes
TAXA		Taxation	Income taxes + Transfer to postponed taxes - Transfer from postponed taxes
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary income + Profits from enterprises in equivalence
EXEX		Extraordinary and other Expenses	Extraordinary charges + Losses from enterprises in equivalence
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Consolidated P/L
EXPT		Export turnover	n.a.
MATE		Material Costs	Raw materials, consumables
STAF		Cost of Employees	Remun., soc. security costs, pensions
DEPR		Depreciation	Deprec. & amounts wr. off fixed assets
INTE		Interest Paid	Debt charges
RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

 **Note:** Belgian companies for which we receive limited financials, the value we receive for the number of employees is the median values of a range.

Employee ranges

Min	Max	Value provided by the IP
1	4	1
5	9	7
10	19	15
20	49	35
50	99	75

100	199	150
200	499	350
500	999	750
1000		1000

8.2.3.2 Correspondence table for Belgian and Luxembourg associations - Unconsolidated accounts

8.2.3.2.1 Balance sheet

BvD Code	Formula	Global format	Belgian and Luxembourg format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets
IFAS		Intangible Fixed Assets	Formation expenses + Intangible fixed assets
TFAS		Tangible Fixed Assets	Tangible fixed assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial fixed assets
CUAS	STOK+DEBT+OCAS	Current Assets	Current Assets
STOK		Stocks	Stocks and contracts in progress
DEBT		Debtors	Trade debtors (after one year + within one year.)
OCAS		Other Current Assets	Other amounts receivable (after one year + within one year.) + Investments + Cash at bank and in hand + Deferred charges and accrued income
CASH		* Cash and Cash Equivalent	Investments + Cash at bank and in hand
TOAS	FIAS+CUAS	Total Assets	Total Assets
SHFD	CAPI+OSFD	Shareholders Funds	Social funds
CAPI		Capital	Associative funds
OSFD		Other Shareholders Funds (incl. Reserves)	Revaluation surpluses + Affected funds + Accumulated P/L + Investment grants
NCLI	LTDB+ONCL	Non Current Liabilities	Provisions & postponed taxes + Debts payable after 1 year
LTDB		Long Term Debt	Financial debts (after one year)
ONCL		Other non Current Liabilities (incl. Provisions)	Provisions & postponed taxes + Trade debts (after one year) + Advances rec. on contracts in progress (after one year) + Other amounts payable (after one year)
PROV		* Provisions	Provisions for liabilities and charges
CULI	LOAN+CRED+OCLI	Current Liabilities	Debts payable within 1 year + Accrued charges and deferred income
LOAN		Loans	Financial debts (within one year)
CRED		Creditors	Suppliers (within one year)
OCLI		Other Current Liabilities	Current portion of debts after one year + Bills of exchange payable + Advances rec. on contracts in progress + Taxes, remuneration & social security + Other amounts payable + Accrued charges and deferred income
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Liabilities

WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	

8.2.3.2.2 Profit & Loss account

BvD Code	Formula	Global format	Belgian and Luxembourg format
OPRE		Operating Revenue / Turnover	Operating income (or Operating P/L + Operating charges)
TURN		Sales	Turnover
COST		Cost of Goods Sold	n.a.
GROS	OPRE-COST	Gross Profit	n.a.
OOPE		Other Operating Expenses	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating P/L
FIRE		Financial Revenue	Financial income
FIEX		Financial Expenses	Financial charges
FIPL	FIRE-FIEX	Financial Profit / Loss	Calculated as FIRE - FIEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Current P/L before taxes
TAXA		Taxation	Income taxes + Transfer to postponed taxes - Transfer from postponed taxes
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary income
EXEX		Extraordinary and other Expenses	Extraordinary charges
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	P/L for the year after taxes
EXPT		Export turnover	n.a.
MATE		Material Costs	Raw materials, consumables
STAF		Cost of Employees	Remun., soc. security costs, pensions
DEPR		Depreciation	Deprec. & amounts wr. off fixed assets
INTE		Interest Paid	Debt charges
RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

 **Note:** Belgian companies for which we receive limited financials, the value we receive for the number of employees is the median values of a range.

<i>Employee ranges</i>		
Min	Max	Value provided by the IP
1	4	1
5	9	7
10	19	15
20	49	35
50	99	75
100	199	150
200	499	350
500	999	750
1000		1000

8.2.3.3 Correspondence table for Belgian and Luxembourg companies - Unconsolidated accounts

8.2.3.3.1 Balance sheet

BvD Code	Formula	Global format	Belgian and Luxembourg format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets
IFAS		Intangible Fixed Assets	Formation expenses + Intangible fixed assets
TFAS		Tangible Fixed Assets	Tangible fixed assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial fixed assets
CUAS	STOK+DEBT+OCAS	Current Assets	Current Assets
STOK		Stocks	Stocks and contracts in progress
DEBT		Debtors	Trade debtors (after one year + within one year.)
OCAS		Other Current Assets	Other amounts receivable (after one year + within one year.) + Investments + Cash at bank and in hand + Deferred charges and accrued income
CASH		* Cash and Cash Equivalent	Investments + Cash at bank and in hand
TOAS	FIAS+CUAS	Total Assets	Total Assets
SHFD	CAPI+OSFD	Shareholders Funds	Capital and Reserves
CAPI		Capital	Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Share premium account + Revaluation surpluses + Reserves + Accumulated P/L + Investment grants
NCLI	LTDB+ONCL	Non Current Liabilities	Provisions & postponed taxes + Debts payable after 1 year

LTDB		Long Term Debt	Financial debts (after one year)
ONCL		Other non Current Liabilities (incl. Provisions)	Provisions & postponed taxes + Trade debts (after one year) + Advances rec. on contracts in progress (after one year) + Other amounts payable (after one year)
PROV		* Provisions	Provisions for liabilities and charges
CULI	LOAN+CRED+OCLI	Current Liabilities	Debts payable within 1 year + Accrued charges and deferred income
LOAN		Loans	Financial debts (within one year)
CRED		Creditors	Suppliers (within one year)
OCLI		Other Current Liabilities	Current portion of debts after one year + Bills of exchange payable + Advances rec. on contracts in progress + Taxes, remuneration & social security + Other amounts payable + Accrued charges and deferred income
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.3.3.2 Profit & Loss account

BvD Code	Formula	Global format	Belgian and Luxembourg format
OPRE		Operating Revenue / Turnover	Operating income (or Operating P/L + Operating charges)
TURN		Sales	Turnover
COST		Cost of Goods Sold	n.a.
GROS	OPRE-COST	Gross Profit	n.a.
OOPE		Other Operating Expenses	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating P/L
FIRE		Financial Revenue	Financial income
FIEX		Financial Expenses	Financial charges
FIPL	FIRE-FIEX	Financial Profit / Loss	Calculated as FIRE - FIEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Current P/L before taxes
TAXA		Taxation	Income taxes + Transfer to postponed taxes - Transfer from postponed taxes
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA

EXRE		Extraordinary and other Revenue	Extraordinary income
EXEX		Extraordinary and other Expenses	Extraordinary charges
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	P/L for the year after taxes
EXPT		Export turnover	n.a.
MATE		Material Costs	Raw materials, consumables
STAF		Cost of Employees	Remun., soc. security costs, pensions
DEPR		Depreciation	Deprec. & amounts wr. off fixed assets
INTE		Interest Paid	Debt charges
RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

 **Note:** Belgian companies for which we receive limited financials, the value we receive for the number of employees is the median values of a range.

Employee ranges		
Min	Max	Value provided by the IP
1	4	1
5	9	7
10	19	15
20	49	35
50	99	75
100	199	150
200	499	350
500	999	750
1000		1000

8.2.4 Correspondence table for Bosnian companies

8.2.4.1 Balance sheet

BvD Code	Formula	Global format	Bosnian label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets
IFAS		Intangible Fixed Assets	Intangible assets

TFAS		Tangible Fixed Assets	Real estates, plant, equipment and investment property + Biological assets and agricultural produce
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Long term financial investments + Postponed tax funds
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets + Loss over capital + Off balance sheet assets
STOK		Stocks	Inventory of materials + Inventory of work in progress, goods, unfinished products and services + Inventory of finished products + Inventory of merchandise goods
DEBT		Debtors	Short term receivables
OCAS		Other Current Assets	Other short-term receivables + Short-term financial investments + Cash equivalents and cash + Prepaid expenses and accrued income + Deferred tax assets + Loss over capital + Off balance sheet assets
CASH		* Cash and Cash Equivalent	Cash equivalents and cash
TOAS	FIAS+CUAS	Total Assets	Total assets
SHFD	CAPI+OSFD	Shareholders Funds	Capital
CAPI		Capital	Subscribed capital - Subscribed capital unpaid
OSFD		Other Shareholders Funds (incl. Reserves)	Issuance premium + reserves + revaluation reserves + unrealised gains (losses) from financial assets + retained earnings - loss up to the amount of capital
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term liabilities + Long-term provisions
LTDB		Long Term Debt	Long-term debt + Long-term liabilities from financial leasing + Long term liabilities at fair value through profit and loss
ONCL		Other non Current Liabilities (incl. Provisions)	Liabilities convertible in capital + Liabilities toward related legal entities + Long-term securities payable + Deferred tax liabilities + Other long-term liabilities + Long-term provisions
PROV		* Provisions	Long-term provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term liabilities + Off balance sheet items
LOAN		Loans	Short-term financial liabilities
CRED		Creditors	Operating liabilities
OCLI		Other Current Liabilities	Liabilities from specific operations + wages (salaries) and salaries (salaries compensations) payable + Other liabilities + Value added tax + Other taxes, contributions and other fees payable + Profit tax liabilities + Accrued expenses and deferred income + Deferred tax liabilities + Off balance sheet items
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total equity and liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated

EMPL	Number of Employees	Number of employees
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8.2.4.2 Profit & Loss account

BvD Code	Formula	Global format	Serbian label
OPRE		Operating Revenue/Turnover	Operating income
TURN		Sales	Income from sales of merchandise goods + Income from sale of products
COST		Cost of Goods Sold	N.A.
GROS	OPRE-COST	Gross Profit	N.A.
OOPE		Other Operating Expenses	N.A.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating income (or loss)
FIRE		Financial Revenue	Financial income
FIEX		Financial Expenses	Financial expenses
FIPL	FIPL-FIEX	Financial Profit/Loss	Financial income - Financial expenses
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Operating income (or loss)
TAXA		Taxation	Tax expenses of reporting period + Deferred tax expenses of reporting period + Deferred tax incomes of reporting period
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Operating income (or loss) - Taxes
EXRE		Extraordinary and other Revenue	Other income + Income from reevaluation of property value + Incomes from changes in accounting policies and corrections from previous year
EXEX		Extraordinary and other Expenses	Other expenses + Losses from reevaluation of property value + Losses from changes in accounting policies and corrections from previous year
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Other profit (loss)
PL	PLAT+EXTR	Profit (Loss) for Period	Net income (or loss) of current year
EXPT		Export turnover	Income from sale of merchandise goods on foreign market + Income from sale of products and services on foreign market
MATE		Material Costs	Merchandise goods sold at cost + Material expenses
STAF		Cost of Employees	Wages, salaries and other employee benefits expenses
DEPR		Depreciation	Depreciation
INTE		Interest Paid	Interests expenses
RD		R&D expenses	N.A.
CF	PL+DEPR	Cash Flow	calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	calculated

EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	calculated

8.2.5 Correspondence table for British and Irish companies (FAME)

8.2.5.1 Balance sheet

BvD Code	Formula	Global format	British/Irish format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed Assets
IFAS		Intangible Fixed Assets	Intangible Assets
TFAS		Tangible Fixed Assets	Tangible Assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Investments
CUAS	STOK+DEBT+OCAS	Current Assets	Current Assets
STOK		Stocks	Stock & W.I.P.
DEBT		Debtors	Trade Debtors
OCAS		Other Current Assets	Bank & Deposits + Other Current Assets + Investments
CASH		* Cash and Cash Equivalent	Bank & Deposits
TOAS	FIAS+CUAS	Total Assets	Calculated as FIAS + CUAS
SHFD	CAPI+OSFD	Shareholders Funds	Shareholders Funds - Balance Sheet Minorities
CAPI		Capital	Issued Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Total Reserves - Balance Sheet Minorities
NCLI	LTDB+ONCL	Non Current Liabilities	- Long Term Liabilities + Balance Sheet Minorities
LTDB		Long Term Debt	- Long-Term Debt
ONCL		Other non Current Liabilities (incl. Provisions)	- Total Other Long Term Liab. - Provisions for Other Liab. - Pension Liabilities
PROV		* Provisions	- Provisions for Other Liab.
CULI	LOAN+CRED+OCLI	Current Liabilities	- Current Liabilities
LOAN		Loans	- Short-term Loans & Overdrafts
CRED		Creditors	- Trade Creditors
OCLI		Other Current Liabilities	- Total Other Current Liabilities
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Calculated as SHFD + NCLI + CULI
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.5.2 Profit & Loss account

BvD Code	Formula	Global format	British/Irish format
OPRE		Operating Revenue / Turnover	Turnover + Other Income pre GP + Other Operating Income pre OP
TURN		Sales	N/A
COST		Cost of Goods Sold	- Cost of Sales - Exceptional Items pre GP
GROS	OPRE-COST	Gross Profit	Gross Profit + Other Operating Income pre OP
OOPE		Other Operating Expenses	- Administration Expenses - Exceptional Items pre OP
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating Profit
FIRE		Financial Revenue	Total Other Income & Int. Received + Exceptional Items OR Other Income + Exceptional Items (If first items not available)
FLEX		Financial Expenses	- Interest Paid
FIPL	FIRE-FLEX	Financial Profit / Loss	Calculated as FIRE - FLEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Profit (Loss) before Tax
TAXA		Taxation	- Taxation
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Profit (Loss) after Tax
EXRE		Extraordinary and other Revenue	N/A
EXEX		Extraordinary and other Expenses	N/A
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary Items
PL	PLAT+EXTR	Profit (Loss) for Period	Profit (Loss) for Period - Minority Interests
EXPT		Export turnover	Overseas Turnover
MATE		Material Costs	N/A
STAF		Cost of Employees	Remuneration
DEPR		Depreciation	Depreciation + Total Amortization and Impairment
INTE		Interest Paid	- Interest Paid
RD		R&D expenses	N/A
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

8.2.6 Correspondence table for Bulgaria companies

[Download the correspondence table in Excel with labels in local language](#)

8.2.6.1 Balance sheet

BvD Code	Formula	Amadeus Label	Bulgarian Format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed Assets Total
IFAS		Intangible Fixed Assets	Intangible fixed assets Total
TFAS		Tangible Fixed Assets	Tangible fixed assets Total
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial Assets Total + Goodwill Total + Accruals
CUAS	STOK+DEBT+OCAS	Current Assets	Total Current Assets
STOK		Stocks	Total Stocks
DEBT		Debtors	Receivables from clients and suppliers + Receivables from granted trade loans
OCAS		Other Current Assets	Receivables from affiliated companies + Court and adjudged claims receivables + Tax reimbursements + Other current receivables + Accruals + Total current financial assets + Total liquid means
CASH		* Cash and Cash Equivalent	Total liquid means
TOAS	FIAS+CUAS	Total Assets	Total Assets
SHFD	CAPI+OSFD	Shareholders Funds	Total Equity
CAPI		Capital	Total capital
OSFD		Other Shareholders Funds (incl. Reserves)	Total reserves + Total balance result
NCLI	LTDB+ONCL	Non Current Liabilities	Total Long term liabilities
LTDB		Long Term Debt	Long-term debts towards financial institutes + Debenture loans
ONCL		Other non Current Liabilities (incl. Provisions)	Long-term debts towards affiliated companies + Trade loans + Deferred taxation + Other long-term debts + Accrued liabilities and financings
PROV		* Provisions	N/A
CULI	LOAN+CRED+OCLI	Current Liabilities	Total Current Liabilities
LOAN		Loans	Liabilities towards financial institutes
CRED		Creditors	Liabilities towards suppliers + Trade loans
OCLI		Other Current Liabilities	Liabilities towards affiliated companies + Liabilities towards staff members + Liabilities towards social security institutes + Tax debts + Other current liabilities + Provisions + Accrued liabilities and financings
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	calculated as SHFD+NCLI+CULI

WKCA	STOK+DEBT-CRED	Working Capital	calculated
NCUA	CUAS-CULI	Net current assets	calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	calculated
EMPL		Number of Employees	Number of employees

8.2.6.2 Profit & Loss account

BvD Code	Formula	Amadeus Label	Bulgarian Format
OPRE		Operating Revenue / Turnover	Total net revenues from sales + Financing Revenues
TURN		Sales	Total net revenues from sales
COST		Cost of Goods Sold	N/A
GROS	OPRE-COST	Gross Profit	N/A
OOPE		Other Operating Expenses	N/A
OPPL	GROS-OOPE	Operating Profit (Loss)	Total net revenues from sales + Financing Revenues - expenditures - Total corrective nature amounts
FIRE		Financial Revenue	Total financial revenues
FIEX		Financial Expenses	Total financial expenditures
FIPL	FIRE-FIEX	Financial Profit / Loss	calculated as FIRE-FIEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	calculated as OPPL+FIPL
TAXA		Taxation	Taxation
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	calculated as PLBT-TAXA
EXRE		Extraordinary and other Revenue	Extraordinary revenues
EXEX		Extraordinary and other Expenses	Extraordinary expenditures
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	calculated as EXRE-EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	calculated as PLAT+EXTR
EXPT		Export turnover	N/A
MATE		Material Costs	Materials cost
STAF		Cost of Employees	Remuneration expenditures + Social security expenditures
DEPR		Depreciation	Depreciation expenditures
INTE		Interest Paid	Interests payable
RD		R&D expenses	N/A
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated

EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

8.2.7 Correspondence table for Chinese companies

8.2.7.1 Balance sheet

		GLOBAL FORMAT	CHINESE FORMAT
1	2+3+4	Fixed assets	Total assets - Current assets
2		Intangible fixed assets	Intangible assets
3		Tangible fixed assets	Fixed assets
4		Other fixed assets	Total assets - Current assets - Intangible assets - Fixed assets
5	6+7+8	Current assets	Current assets
6		Stocks	Inventory
7		Debtors	Accounts receivable
8		Other current assets	Current assets - Inventory - Accounts receivable
9		Cash & cash equivalent	Cash + Short term investment
10	1+5	Total assets	Total assets
11	12+13	Shareholders funds	Minority interests + Owner's equity
12		Capital	Paid-in capital
13		Other shareholders funds	Minority interests + Owner's equity - Paid-in capital
14	15+16	Non current liabilities	Long-term liabilities + Deferred taxation
15		Long term debt	Medium & long-term loans + Long-term payable
16		Other non-current liabilities	Long-term liabilities + Deferred taxation - Medium & long-term loans - Long-term payable
17	18+19+20	Current liabilities	Current liabilities
18		Loans	Short-term loans + Long-term liabilities due within one-year
19		Creditors	Accounts payable
20		Other current liabilities	Current liabilities - Short-term loans - Long-term liabilities due within one-year - Accounts payable
21	11+14+17	Total shareh. funds & liab.	Total liabilities and owner's equity
22	6+7-19	Working capital	
23	5-17	Net current assets	

8.2.7.2 Profit and Loss Account

		GLOBAL FORMAT	CHINESE FORMAT
24		Operating revenue / turnover	Sales - Sales tax + Other revenues and gains
25		Sales	Sales - Sales tax
26		Costs of goods sold	Cost of goods sold
27	24-26	Gross profit	Sales - Sales tax + Other revenues and gains - Cost of goods sold
28		Other operating expenses	Administrative expenses + Operating expenses
29	27-28	Operating P/L (=EBIT)	Sales - Sales tax + Other revenues and gains - Cost of goods sold - Administrative expenses - Operating expenses
30		Financial revenue	Return on investment
31		Financial expenses	Financial expenses
32	30-31	Financial P/L	Return on investment - Financial expenses

33	29+32	P/L before tax	Income from operations + Return on investment
34		Taxation	Income taxes
35	33-34	P/L after tax	Income from operations + Return on investment - Income taxes
36		Extr. and other revenue	Subsidy income + Non-operating income
37		Extr. and other expenses	Minority loss/profit + Non-operating income - Non-operating net income
38	36-37	Extr. and other P/L	Subsidy income + Non-operating net income - Minority loss/profit
39		P/L for period	Net income

8.2.8 Correspondence table for Croatian companies

8.2.8.1 Balance sheet

BvD Code	Formula	Global format	Croatian format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Total fixed assets
IFAS		Intangible Fixed Assets	Intangible fixed assets
TFAS		Tangible Fixed Assets	Tangible fixed assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Long term financial assets + Long term receivables
CUAS	STOK+DEBT+OCAS	Current Assets	Total current assets
STOK		Stocks	Inventories
DEBT		Debtors	Short term receivables (total)
OCAS		Other Current Assets	Short term financial assets + Cash at bank and in hand + Accruals + Loss over the capital value
CASH		* Cash and Cash Equivalent	Cash at bank and in hand
TOAS	FIAS+CUAS	Total Assets	Total assets
SHFD	CAPI+OSFD	Shareholders Funds	Equity
CAPI		Capital	Subscribed Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Capital reserves + Reserves from profit + Revalorizational reserves + Profit/Loss brought forward + Profit/Loss of the period + Minority interests
NCLI	LTDB+ONCL	Non Current Liabilities	Long term liabilities + provisions
LTDB		Long Term Debt	Long term debt
ONCL		Other non Current Liabilities (incl. Provisions)	Provisions
PROV		* Provisions	Provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	Short term liabilities + Deferred items
LOAN		Loans	Short term loans
CRED		Creditors	Trade creditors
OCLI		Other Current Liabilities	Other short term liabilities (to associated companies, Deposits, advances payments, To staff, Taxes, fees, etc., To shareholders for dividends, For fixed assets intended to be sold, Other short term liabilities) + Deferred items
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Liabilities

WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.8.2 Profit & Loss account

BvD Code	Formula	Global format	Croatian format
OPRE		Operating Revenue / Turnover	Operating Revenue
TURN		Sales	Sales
COST		Cost of Goods Sold	N/A
GROS	OPRE-COST	Gross Profit	N/A
OOPE		Other Operating Expenses	N/A
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating revenue - Operating expenses (consisting of material expenses, cost of employees, depreciation, other operating expenses)
FIRE		Financial Revenue	Financial Revenue
FLEX		Financial Expenses	Financial expenses
FIPL	FIRE-FLEX	Financial Profit / Loss	Calculated as FIRE - FLEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Calculated as OPPL + FIPL (P/L before taxation in Croatian format is calculated after extraordinary revenues and expenses)
TAXA		Taxation	Taxation
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA (Profit (Loss) after tax in Croatian format is calculated after extraordinary revenues and expenses)
EXRE		Extraordinary and other Revenue	Extraordinary revenues
EXEX		Extraordinary and other Expenses	Extraordinary expenses
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Profit of the period
EXPT		Export turnover	Sales revenues abroad
MATE		Material Costs	raw material costs + sold goods costs
STAF		Cost of Employees	Staff costs
DEPR		Depreciation	Depreciation
INTE		Interest Paid	N/A
RD		R&D expenses	N/A
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated

EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

8.2.9 Correspondence table for Czech companies

[Download the correspondence table in Excel with labels in local language](#)

8.2.9.1 Balance sheet

BvD Code	Formula	Global format	Czech format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets
IFAS		Intangible Fixed Assets	Intangible fixed assets
TFAS		Tangible Fixed Assets	Tangible fixed assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Long-term financial assets
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets + Other assets (temporary accounts)
STOK		Stocks	Inventories
DEBT		Debtors	Long-term trade receivables + Short-term trade receivables
OCAS		Other Current Assets	Long-term receivables (except trade receivables) + Short-term receivables (except trade receivables) + Financial assets + Other assets (temporary accounts)
CASH		* Cash and Cash Equivalent	Financial assets
TOAS	FIAS+CUAS	Total Assets	Total assets
SHFD	CAPI+OSFD	Shareholders Funds	Registered capital + Capital funds + Funds from net profits + Profit/Loss (previous year) + Profit/Loss (current year) + Reserves
CAPI		Capital	Registered capital
OSFD		Other Shareholders Funds (incl. Reserves)	Capital Funds + Funds from net profits + Profit/Loss (previous year) + Profit/Loss (current year) + Reserves
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term payables + Long-term bank loans
LTDB		Long Term Debt	Long term bank loans
ONCL		Other non Current Liabilities (incl. Provisions)	Long-term payables
PROV		* Provisions	N/A

CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term payables + Current bank loans + Short-term accommodations + Accruals
LOAN		Loans	Current bank loans
CRED		Creditors	Short-term trade payables
OCLI		Other Current Liabilities	Short-term payables (except trade payables) + Short-term accommodations + Accruals
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.9.2 Profit & Loss account

BvD Code	Formula	Global format	Czech format
OPRE		Operating Revenue / Turnover	Revenues from sold goods + Productions + Revenues from sale or fixed assets and sold material + Other operating revenues + Transfer of operating revenues
TURN		Sales	Revenues from sold goods + Revenues from own products and services
COST		Cost of Goods Sold	Cost of sales (Only for IFRS accounts)
GROS	OPRE-COST	Gross Profit	Gross profit + Other operating income (Only for IFRS accounts)
OOPE		Other Operating Expenses	Distribution costs + Administrative costs + Other operating expenses + Profit on disposal of discontinuing operations (Only for IFRS accounts)
OPPL	GROS-OOPE	Operating Profit (Loss)	Profit from operation
FIRE		Financial Revenue	Revenues from long-term financial assets + Revenues from short-term financial assets + Revenues from securities revaluation + Change of state of reserves and accounting adjustments in financial area + Received interests + Other financial revenues + Transfer of financial revenues + Revenues from sale of securities and shares
FIEX		Financial Expenses	Sold securities and shares + Expenses on financial assets + Expenses on securities revaluation + Paid interests + Other financial expenses + Transfer of financial expenses
FIPL	FIRE-FIEX	Financial Profit / Loss	Income from financial operations

PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Operating income + Income from financial operations
TAXA		Taxation	Income tax from current activity
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Operating profit/loss ordinary activity
EXRE		Extraordinary and other Revenue	Extraordinary revenues + tax deferred
EXEX		Extraordinary and other Expenses	Extraordinary expenses + Due tax
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Operating profit/loss extraordinary activity
PL	PLAT+EXTR	Profit (Loss) for Period	Profit/loss of current accounting period
EXPT		Export turnover	
MATE		Material Costs	Consumption in production + cost of goods sold - services
STAF		Cost of Employees	Personnel costs
DEPR		Depreciation	Depreciations of intangible and tangible assets
INTE		Interest Paid	Paid interests
RD		R&D expenses	N/A
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

Table last update: September 2011

 **Notes:**

Companies for which the number of employees is not published in Financial Statement, the value we receive is a range from the Statistical Office.

Min	Max	Value provided by the IP
1	5	3
6	9	7
10	19	15
20	24	23

25	49	38
50	99	75
100	199	150
200	249	225
250	499	375
500	999	750
1000	1499	1250
1500	1999	1750
2000	2499	2250
2500	2999	2750
3000	3999	3500
4000	4999	4500
5000	9999	7500
1000		1000

8.2.10 Correspondence table for Danish companies

8.2.10.1 Balance sheet

BvD Code	Formula	Global format	Danish format	Danish label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets	Anlægsaktiver i alt
IFAS		Intangible Fixed Assets	Intang. fix. assets	Immaterielle anlægsaktiver i alt
TFAS		Tangible Fixed Assets	Tang. fixed assets	Materielle anlægsaktiver i alt
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial assets	Finansielle anlægsaktiver i alt
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets	Omsætningsaktiver i alt
STOK		Stocks	Inventories	Varebeholdninger
DEBT		Debtors	Debtors	Tilgodehavender fra salg og tjenesteydelser
OCAS		Other Current Assets	Other current assets	Omsætningsaktiver i alt
CASH		* Cash and Cash Equivalent	Cash in hand/bank	Likvide midler
TOAS	FIAS+CUAS	Total Assets	Balance	Balance
SHFD	CAPI+OSFD	Shareholders Funds	Equity	Egenkapital i alt
CAPI		Capital	Share capital	Selskabskapital
OSFD		Other Shareholders	Revaluation reserves +	Opskrivningshenlæggelser/ Opskrivningsreserver + Forventet udbytte

		Funds (incl. Reserves)	expected outcast	
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term liab.(incl Provisions)	Langfristet gæld i alt (Hensættelser i alt)
LTDB		Long Term Debt	Mortgage debt	Prioritetsgæld
ONCL		Other non Current Liabilities (incl. Provisions)	Subord. loan capital + Provisions	Ansvarlig lånekapital Total + Hensættelser i alt
PROV		* Provisions	Provisions	Hensættelser i alt
CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term liab.	Kortfristet gæld i alt
LOAN		Loans	N/A	N/A
CRED		Creditors	Creditors	Varekreditorer
OCLI		Other Current Liabilities	N/A	N/A
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Balance	Balance
WKCA	STOK+DEBT-CRED	Working Capital	Calculated	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated	Calculated
EMPL		Number of Employees	Number of Employees	Antal ansatte

8.2.10.2 Profit & Loss account

BvD Code	Formula	Global format	Danish format	Danish label
OPRE		Operating Revenue / Turnover	Turnover	Nettoomsætning
TURN		Sales	N/A	N/A
COST		Cost of Goods Sold	Calculated as OPRE - GROS	Calculated as OPRE - GROS
GROS	OPRE-COST	Gross Profit	Gross profit	Dækningsbidrag/Bruttofortjeneste
OOPE		Other Operating Expenses	Calculated as GROS - OPPL	Calculated as GROS - OPPL

OPPL	GROS-OOPE	Operating Profit (Loss)	Operating profit	Primært resultat
FIRE		Financial Revenue	Financial income	Finansielle indtægter
FIEX		Financial Expenses	Financial expenses	Finansielle omkostninger
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial items net	Finansielle poster netto
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Ordinary result	Ordinært resultat
TAXA		Taxation	Pre-tax profit - Annual result	Resultat før skat - Årets resultat før minoritetsinteresser
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	N/A	N/A
EXEX		Extraordinary and other Expenses	N/A	N/A
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary items	Ekstraordinære poster
PL	PLAT+EXTR	Profit (Loss) for Period	Annual result	Årets resultat før minoritetsinteresser
EXPT		Export turnover	N/A	N/A
MATE		Material Costs	N/A	N/A
STAF		Cost of Employees	Personnel costs	Personaleomkostninger
DEPR		Depreciation	Depreciation	Af- og nedskrivninger
INTE		Interest Paid	N/A	N/A
RD		R&D expenses	N/A	N/A
CF	PL+DEPR	Cash Flow	Calculated	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings	Calculated	Calculated

		Before Interest, Taxes, Depreciation and Amortization)		
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8.2.11 Correspondence table for Dutch companies

8.2.11.1 Balance sheet

BvD Code	Formula	Global format	Dutch format	Dutch label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets	Vaste activa
IFAS		Intangible Fixed Assets	Intangible fixed assets	Immateriële vaste activa
TFAS		Tangible Fixed Assets	Tangible fixed assets	Materiële vaste activa
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial fixed assets + Other fixed assets	Financiële vaste activa + Other fixed assets
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets	Vlottende activa
STOK		Stocks	Stocks	Voorraden
DEBT		Debtors	Receivables	Vorderingen
OCAS		Other Current Assets	Securities + Liquid assets + Other current assets	Effecten + Liquide middelen + Other current assets
CASH		* Cash and Cash Equivalent	Liquid assets	Liquide middelen
TOAS	FIAS+CUAS	Total Assets	Total assets	Balanstotaal
SHFD	CAPI+OSFD	Shareholders Funds	Shareholders funds + Minority interests	Eigen vermogen + minderheidsbelangen
CAPI		Capital	Issued capital	Aandelenkapitaal
OSFD		Other Shareholders Funds (incl. Reserves)	Reserves + Minority interests	Eigen vermogen + minderheidsbelangen - Aandelenkapitaal
NCLI	LTDB+ONCL	Non Current Liabilities	Long term liabilities + Equalization account + Provisions	Langlopende schulden + Egalisatierekening, WIR-premie + Voorzieningen
LTDB		Long Term Debt	Long term interest-bearing liabilities incl. lease liabilities	Langlopende rentedragende schulden incl. leaseverplichtingen

ONCL		Other non Current Liabilities (incl. Provisions)	Other long term liabilities + Equalization account + provisions	Langlopende schulden + Egalisatierekening, WIR-premie + Voorzieningen - Langlopende rentedragende schulden incl. leaseverplichtingen
PROV		* Provisions	Provisions	Voorzieningen
CULI	LOAN+CRED+OCLI	Current Liabilities	Current liabilities + Other liabilities	Kortlopende schulden + overige passiva
LOAN		Loans	Current interest-bearing liabilities	Kortlopende rentedragende schulden
CRED		Creditors	Trade creditors	Handelskredieten
OCLI		Other Current Liabilities	Other current liabilities + Other liabilities	Overige kortlopen schulden + anderen schulden
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total assets	Balanstotaal
WKCA	STOK+DEBT-CRED	Working Capital	Calculated	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated	Calculated
EMPL		Number of Employees	Number of employees	Aantal medewerkers

8.2.11.2 Profit & Loss account

BvD Code	Formula	Global format	Dutch format	Dutch label
OPRE		Operating Revenue / Turnover	Operating income	Bedrijfsopbrengsten
TURN		Sales	Net sales	Netto omzet
COST		Cost of Goods Sold	cost of sales	kostprijs omzet
GROS	OPRE-COST	Gross Profit	Operating income - Cost of sales	Bruto marge
OOPE		Other Operating Expenses	Operating expenses - Cost of sales	Bedrijfslasten - Kostprijs omzet
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating results	Bedrijfsresultaat
FIRE		Financial Revenue	Financial income + Balance of participations before taxes +	Financiële baten + saldo deelnemingen voor belasting + Balance of other inc./exp.

			Balance of other inc./exp.	
FIEX		Financial Expenses	Financial expenses	Financiële lasten
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial results + Balance of participations before taxes + Balance of other inc./exp.	Financieel resultaat + saldo deelnemingen voor belasting + Balance of other inc./exp.
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Income before taxes	Resultaat voor belasting
TAXA		Taxation	Income taxes	Winstbelastingen
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Income after taxes	Resultaat na belasting
EXRE		Extraordinary and other Revenue	Extra-ordinary income + Adjustment deferred taxes + Balance of participations after taxes	Bijzondere baten + Adjustment deferred taxes + saldo deelnemingen na belasting
EXEX		Extraordinary and other Expenses	Extra-ordinary expenses + Taxes extra-ordinary results	Bijzondere lasten + belasting bijzonder resultaat
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extra-ordinary results after taxes + Balance of participations after taxes	Bijzonder resultaat na belasting + saldo deelnemingen na belasting
PL	PLAT+EXTR	Profit (Loss) for Period	1075 Net result	n.b. Netto resultaat
EXPT		Export turnover	N/A	n.b.
MATE		Material Costs	Raw materials	Grond- & hulpstoffen
STAF		Cost of Employees	Staff costs	Personeelskosten
DEPR		Depreciation	Depreciation on IFA and TFA	Afschrijving op IVA en MVA
INTE		Interest Paid	Interest expenses	Betaalde interest
RD		R&D expenses	N/A	n.b.
CF	PL+DEPR	Cash Flow	Calculated	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	Calculated

EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated

8.2.12 Correspondence table for Estonia companies

8.2.12.1 Balance sheet

BvD Code	Formula	Amadeus Label	Estonian Format	Estonian Label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets, total	Põhivara Kokku
IFAS		Intangible Fixed Assets	Intangible assets	Immateriaalne põhivara
TFAS		Tangible Fixed Assets	Tangible assets (net)	Materaalne põhivara (jääkmaksumuses)
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Long-term investments	Pikaajalised investeeringud
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets, total	Käibevera Kokku
STOK		Stocks	Inventories	Varud
DEBT		Debtors	Trade receivables	Nõuded ostjate vastu
OCAS		Other Current Assets	Cash & securities + Other receivables + Accrued income, prepayments	Raha ja väärtpaberid + Muud nõuded + Viitaekumised, ettemaksed
CASH		* Cash and Cash Equivalent	Cash & securities	Raha ja väärtpaberid
TOAS	FIAS+CUAS	Total Assets	Assets, total	Aktiva Kokku
SHFD	CAPI+OSFD	Shareholders Funds	Equity, total	Omakapital Kokku
CAPI		Capital	Share capital	Aktsia(osa)kapital
OSFD		Other Shareholders Funds (incl. Reserves)	Reserves + Other equity + Retained earnings + P/L for the period	Reservid + Muu omakapital + Elmiste perioodide jaotamata kasum + Aruandeaasta kasum
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term liabilities, total	PIKAJALISED KOHUSTUSED KOKKU
LTDB		Long Term Debt	Long-term liabilities	Pikaajalised kohustused

ONCL		Other non Current Liabilities (incl. Provisions)	Other long-term debt	Muud pikajalised laenud
PROV		* Provisions	n.a.	
CULI	LOAN+CRED+OCLI	Current Liabilities	Current liabilities, total	Lühiajalised Kohustused Kokku
LOAN		Loans	Short term debts incl. bank loan	Lühiajalised võlakohustused sh. Pangalaenud
CRED		Creditors	Accounts payable, customer prepayments	Võlad tarnijatele, ostjate ettemaksed
OCLI		Other Current Liabilities	Miscellaneous liabilities + Taxes payable +Accrued expenses, other	Mitmesugused võlad + Maksuvõlad + Viitvõlad
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Liabilities & Equity , total	Passiva Kokku
WKCA	STOK+DEBT-CRED	Working Capital	Calculated	
NCUA	CUAS-CULI	Net current assets	Calculated	
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated	
EMPL		Number of Employees	Number of employees	Töötajad

8.2.12.2 Profit & Loss account

BvD Code	Formula	Global Format	Estonian Format 1	Estonian Label Format 1	Estonian Format 2	Estonian Label Format 2
OPRE		Operating Revenue / Turnover	Operating Income, total	Äritulud kokku	Net sales + Other operating income	Müügitulu + Muud äritulud
TURN		Sales	Net sales	Müügitulu	Net sales	Müügitulu
COST		Cost of Goods Sold	n.a.	n.a.	Cost of goods, services	Toodete, teenuste kulud
GROS OPRE-COST		Gross Profit	n.a.	n.a.	Calculated: Net sales + Other operating income - Cost of goods, services	Calculated
OOPE		Other Operating Expenses	n.a.	n.a.	Marketing costs +Administrative expenses+Other operating expenses	Turustuskulud +Üldhalduskulud + Muud ärikulud
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating profit	Ärikasum	Operating profit	Ärikasum

FIRE		Financial Revenue	n.a.	n.a.	n.a.	n.a.
FIEIX		Financial Expenses	n.a.	n.a.	n.a.	n.a.
FIPL	FIRE-FIEIX	Financial Profit / Loss	Finance income and expenses	Finantstulud ja finantskulud	Finance income and expenses	Finantstulud ja finantskulud
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Calculated: Operating profit + Finance income and expences	Calculated	Calculated: Operating profit + Finance income and expences	Calculated
TAXA		Taxation	Income tax	Tulumaks	Income tax	Tulumaks
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated: Operating profit + Finance income and expenses - Income tax	Calculated	Calculated: Operating profit + Finance income and expenses - Income tax	Calculated
EXRE		Extraordinary and other Revenue	n.a.	n.a.	n.a.	n.a.
EXEX		Extraordinary and other Expenses	n.a.	n.a.	n.a.	n.a.
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary P/L	Erakorralised tulud ja kulud	Extraordinary P/L	Erakorralised tulud ja kulud
PL	PLAT+EXTR	Profit (Loss) for Period	Net profit	Puhaskasum	Net profit	Puhaskasum
EXPT		Export turnover	Export	Eksport	n.a.	n.a.
MATE		Material Costs	Goods, materials	Kaubad, materjalid	n.a.	n.a.
STAF		Cost of Employees	Personnel costs	Töötajate kulud	n.a.	n.a.
DEPR		Depreciation	Depreciation	Kulum	n.a.	n.a.
INTE		Interest Paid	n.a.	n.a.	n.a.	n.a.
RD		R&D expenses	n.a.	n.a.	n.a.	n.a.
CF	PL+DEPR	Cash Flow	Calculated		Calculated	
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated		Calculated	
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated		Calculated	

EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated
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8.2.13 Finnish companies

8.2.13.1 Correspondence table for Finnish companies - Consolidated accounts

8.2.13.1.1 Balance sheet

BvD Code	Formula	Orbis Label	Finnish format (TU16 and 17)	Finnish label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed and other non-current assets	Pysyvä Vastaavat
IFAS		Intangible Fixed Assets	Intangible assets	Aineettomat hyödykkeet
TFAS		Tangible Fixed Assets	Tangible assets	Aineelliset hyödykkeet
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Investments	Sijoitukset
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets	Vaihtuvat Vastaavat
STOK		Stocks	Inventories and work-in-progress	Vaihto-omaisuus
DEBT		Debtors	Trade receivable	Myyntisaamiset
OCAS		Other Current Assets	Short & Long term (receivables from group companies + receivables from associated companies + Loan receivables + Imputed tax receivables + Other receivables + Unpaid shares/similar rights of ownership + Prepaid expenses and accrued income) + Financial assets	(Saamiset saman konsernin yrityksiltä + Saamiset omistusyhteisyrityksiltä + Lainasaamiset + Laskennallinen verosaaminen + Muut saamiset + Maksamattomat osakkeet/osuudet + Siirtosaamiset) + Rahoitusarvopaperit
CASH		* Cash and Cash Equivalent	Cash in hand and at bank	Rahat ja pankkisaamiset
TOAS	FIAS+CUAS	Total Assets	Balance sheet total	Taseen Loppusumma
SHFD	CAPI+OSFD	Shareholders Funds	Shareholders equity + Accumulated closing entries	Oma Pääoma + Tilinpäätössiiirtojen Kertymä
CAPI		Capital	Share capital, subscribed capital of a co-operative or other capital	Osake-, osuus tai muu vastaava pääoma

OSFD		Other Shareholders Funds (incl. Reserves)	Share premium + Revaluation reserve+Fair value reserve + Other reserves + Accumulated closing entries	Ylikurssirahasto + Arvonkorotusrahasto + Kävän arvon rahasto + Muut rahastot + Tilinpäätössiirotojen Kertymä
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term liabilities + Compulsory provisions	Pitkääikainen vieraas pääoma + Pakolliset Varaukset
LTDB		Long Term Debt	Loans from financial institutions	Lainat rahoituslaitoksilta
ONCL		Other non Current Liabilities (incl. Provisions)	Long-term liabilities - Loans from financial institutions + Compulsory provisions	Pitkääikainen vieraas pääoma - Lainat rahoituslaitoksilta + Pakolliset Varaukset
PROV		* Provisions	Compulsory provisions	Pakolliset Varaukset
CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term liabilities	Lyhytaikainen vieraas pääoma
LOAN		Loans	Loans to financial institutions	Lainat rahoituslaitokksille
CRED		Creditors	Trade payables	Ostovelat
OCLI		Other Current Liabilities	Short-term liabilities - Loans to financial institutions - Trade payables	Lyhytaikainen vieraas pääoma - Lainat rahoituslaitokksille - Ostovelat
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Balance sheet total	Taseen Loppusumma
WKCA	STOK+DEBT-CRED	Working Capital	Calculated	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated	Calculated
EMPL		Number of Employees	Number of employees	Henkilökunta

8.2.13.1.2 Profit & Loss account

Bv D Code	Formula	Orbis Label	Finnish format TU16	Finish Label TU16	Finnish format TU17	Finnish Label TU17
OPRE		Operating Revenue / Turnover	Turnover + Change in finished goods and work-in-progress inventories + Production	Liikevaihto + Valmiiden ja keskeneräisten tuotteiden varastojen muutos + Valmistus omaan käyttöön + Liiketoiminnan muut tuotot	Turnover + Other operating income	Liikevaihto + Liiketoiminnan muut tuotot

			for own use + Other operating income			
TUR N		Sales	Turnover	Liikevaihto	Turnover	Liikevaihto
COS T		Cost of Goods Sold	n.a.	n.a.	Cost of Goods Sold	Hankinnan ja valmistuksen kulut
GRO S	OPRE-COST	Gross Profit	n.a.	n.a.	Calculated as OPRE - COST	Calculated as OPRE - COST
OOP E		Other Operating Expenses	n.a.	n.a.	Sales and marketing expenses +Administrative expenses + other operating expenses + Share in result of associated companies	Myynnin ja markkinoinnin kulut + Hallinnon kulut + Liiketoiminnan muut kulut + Osuus osakkuusyritysten tuloksesta
OPP L	GROS-OOPE	Operating Profit (Loss)	Operating result	Liiketoiminnan Tulos	Operating result	Liiketoiminnan Tulos
FIRE		Financial Revenue	Income on investments in group companies + Income on investments in associated companies + Income on investments in other fixed assets + Other interest and financial income	Tuotot osuuksista samman konsernin yrityksissä + Tuotot osuuksista omistusyhteisyrity ksissä + Tuotot muista pysyvien vastaavien sijoituksista + Muut korko- ja rahoitustuotot	Income on investments in group companies + Income on investments in associated companies + Income on investments in other fixed assets + Other interests and financial income	Tuotot osuuksista samman konsernin yrityksissä + Tuotot osuuksista omistusyhteisyrity ksissä + Tuotot muista pysyvien vastaavien sijoituksista + Muut korko- ja rahoitustuotot
FIEK		Financial Expenses	Reductions in value of investment s held as non- current assets +	Arvonalentumiset pysyvien vastaavien sijoituksista + Arvonalentumiset vaihtuvien vastaavien	Reduction in value of investments held as non- current assets + Reduction in	Arvonalentumiset pysyvien vastaavien sijoituksista + Arvonalentumiset vaihtuvien vastaavien

			Reductions in value of investments held as current assets + Interest and other financial expenses + Share in the result of associated companies	rahoitusarvopaperista + Muut korko- ja rahoitustuotot + Osuuks osakkuusyritysten tuloksesta	value of investments held as current assets + Interest and other financial expenses + Share in the result of associated companies	rahoitusarvopaperista + Muut korko- ja rahoitustuotot + Osuuks osakkuusyritysten tuloksesta
FIPL	FIRE-FIEX	Financial Profit / Loss	Calculated as FIRE - FIEX	Calculated as FIRE - FIEX	Calculated as FIRE - FIEX	Calculated as FIRE - FIEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation			Result before extraordinary items	Tulos Ennen Satunnaisia Eriä
TAXA		Taxation	Income tax + Other indirect taxes + Change in deferred tax liability + Taxes in the fiscal period/periods	Tuloverot + Muut välittömät verot + Laskennallisen verovelan muutos + Tilikauden/tilikausi en verot	Income tax + Other direct taxes + Change in deferred tax liability + Taxes for fiscal period/periods + Minority share	Tuloverot + Muut välittömät verot + Laskennallisen verovelan muutos + Tilikauden/tilikausi en verot - Vähemmistösosuus
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary income + Share in profits of associated companies	Satunnaiset erät + Osuuks osakkuusyritysten voitoista	Extraordinary income + Share in profits if associated companies - Minority share	Satunnaiset erät + Osuuks osakkuusyritysten voitoista - Vähemmistösosuus
EXEX		Extraordinary and other Expenses	Extraordinary expenses+ changes in depreciation difference + Change in voluntary provisions	Satunnaiset kulut + Poistoeron muutos + Vapaaehtoisten varauosten muutos + Osuuks osakkuusyritysten tappioista	Extraordinary expenses + changes in depreciation difference + Change in voluntary provisions + Share in losses of	Satunnaiset kulut + Poistoeron muutos + Vapaaehtoisten varauosten muutos + Osuuks osakkuusyritysten tappioista

			+ Share in losses of associated companies		associated companies	
EXT R	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Result for the fiscal period - Minority share	Tiliakauden Tulos - Vähemmistösuuus	Result for the fiscal period - Minority share	Tiliakauden Tulos - Vähemmistösuuus
EXP T		Export turnover	n.a.	n.a.	n.a.	n.a.
MAT E		Material Costs	Materials, supplies and goods	Aineet, tarvikkeet ja tavarat	n.a.	n.a.
STA F		Cost of Employees	Personnel expenses + social security expenses	Henkilöstökulut + Henkilöstösväkulu	n.a.	n.a.
DEP R		Depreciation	Depreciation according to plan + Depreciation on consolidated goodwill + Reductions in value of fixed and other non-current assets + Exceptional reductions in value of current assets + Reduction in group reserve	Suunnitelman mukaiset poistot + Konserniliikearvon poisto + Arvonalaentumiset pysyvien vastaan vähennys + Vaihtuvien vastaan poikkeukselliset arvonalaentumiset + Konsernireservin vähennys	n.a.	n.a.
INTE		Interest Paid	Interest and financial expenses	Korkokulut ja muut rahoituskulut	Interest and other financial expenses	Korkokulut ja muut rahoituskulut
RD		R&D expenses	n.a.	n.a.	n.a.	n.a.

CF	PL+DEPR	Cash Flow	Calculated	Calculated	Calculated	Calculated
AV	TAXA+PL+STAF+DEPR +INTE	Added Value	Calculated	Calculated	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated	Calculated	Calculated
EBT A	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated	Calculated	Calculated

Number of employees Range	Number displayed in the application
0-4 persons	2
5-9 persons	7
10-19 persons	15
20-49 persons	35
50-99 persons	75
100-249 persons	175
250-499 persons	375
500-999 persons	750
1000- persons	1000

Turnover range	Figure displayed in the application
1 - 199 th EUR	100,000 EUR
200 - 399 th EUR	300,000 EUR
400 - 999 th EUR	700,000 EUR
1000 - 1999 th EUR	1,500,000 EUR
2000 - 9999 th EUR	6,000,000 EUR
10000 - 19999 th EUR	15,000,000 EUR
20000 th EUR -	20,000,000 EUR

8.2.13.2 Correspondence table for Finnish companies - Unconsolidated accounts

8.2.13.2.1 Balance sheet

BvD Code	Formula	Orbis Label	Finnish format 14, 15 and 24	Finnish label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed and other non-current assets	Pysyvät Vastaavat
IFAS		Intangible Fixed Assets	Intangible assets	Aineettomat hyödykkeet
TFAS		Tangible Fixed Assets	Tangible assets	Aineelliset hyödykkeet
OFAS		Other Fixed Assets (incl.)	Investments	Sijoitukset

		Financial Fixed Assets)		
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets	Vaihtuvat Vastaavat
STOK		Stocks	Inventories and work-in-progress	Vaihto-omaisuus
DEBT		Debtors	Trade receivable	Myyntisaamiset
OCAS		Other Current Assets	Short & Long term (receivables from group companies + receivables from associated companies + Loan receivables +Imputed tax receivables + Other receivables + Unpaid shares/similar rights of ownership + Prepaid expenses and accrued income) + Financial assets	(Saamiset saman konsernin yrityksiltä + Saamiset omistusyhteysyrityksiltä + Lainasaamiset + Laskennallinen verosaaminen + Muut saamiset + Maksamattomat osakkeet/osuudet + Siirtosaamiset) + Rahoitusarvopaperit
CASH		* Cash and Cash Equivalent	Cash in hand and at bank	Rahat ja pankkisaamiset
TOAS	FIAS+CUAS	Total Assets	Balance sheet total	Taseen Loppusumma
SHFD	CAPI+OSFD	Shareholders Funds	Shareholders equity + Accumulated closing entries	Oma Pääoma + Tilinpäätössiirojen Kertymä
CAPI		Capital	Share capital, subscribed capital of a co-operative or other capital	Osake-,osuuus tai muu vastaava pääoma
OSFD		Other Shareholders Funds (incl. Reserves)	Share premium + Revaluation reserve+Fair value reserve + Other reserves + Accumulated closing entries	Ylikurssirahasto + Arvonkorotusrahasto + Kävän arvon rahasto + Muut rahastot + Tilinpäätössiirojen Kertymä
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term liabilities + Compulsory provisions	Pitkääikainen vieraas pääoma + Pakolliset Varaukset
LTDB		Long Term Debt	Loans from financial institutions	Lainat rahoituslaitoksilta
ONCL		Other non Current Liabilities (incl. Provisions)	Long-term liabilities - Loans from financial institutions + Compulsory provisions	Pitkääikainen vieraas pääoma - Lainat rahoituslaitoksilta + Pakolliset Varaukset
PROV		* Provisions	Compulsory provisions	Pakolliset Varaukset
CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term liabilities	Lyhytaikainen vieraas pääoma
LOAN		Loans	Loans to financial institutions	Lainat rahoituslaitokksille
CRED		Creditors	Trade payables	Ostovelat
OCLI		Other Current Liabilities	Short-term liabilities - Loans to financial	Lyhytaikainen vieraas pääoma - Lainat rahoituslaitokksille - Ostovelat

			institutions - Trade payables	
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Balance sheet total	Taseen Loppusumma
WKCA	STOK+DEBT-CRED	Working Capital	Calculated	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated	Calculated
EMPL		Number of Employees	Number of employees	Henkilökunta

8.2.13.2.2 Profit & Loss account

Bv D Co de	Formula	Orbis Label	Finnish format TU14	Finnish Label TU14	Finnish format TU15	Finnish Label TU15	Finnish format TU24	Finnish Label TU24
OP RE	Operating Revenue / Turnover		Turnover + Change in finished goods and working-in-progress inventories + Product ion for own use + Other operating income	Liikevaihto + Valmiiden ja keskeneräisten tuotteiden varastojen muutos + Valmistus omaan käyttöön + Liiketoiminnan muut tuotot	Turnover + Other operating income	Liikevaihto + Liiketoiminnan muut tuotot	Gross result	Bruttotulos
TU RN	Sales	Turnover	Liikevaihto	Turnover	Liikevaihto	n.a.	n.a.	
CO ST	Cost of Goods Sold	n.a.	n.a.	Cost of Goods Sold	Hankinnan ja valmistuksen kulut	n.a.	n.a.	
GR OS	OPRE-COST	Gross Profit	n.a.	n.a.	Calculated as	Calculated as OPRE - COST	n.a.	n.a.

					OPRE - COST			
OO PE	Other Operati ng Expens es	n.a.	n.a.		Sales and marketin g expenses + Admini strative expenses + other operatin g expenses	Myynnin ja markkinoinnin kulut + Hallinnon kulut + Liiketoiminna n muut kulut	n.a.	n.a.
OP PL	GROS-OOPE	Operati ng Profit (Loss)	Operati ng result	Liiketoiminna n Tulos	Operati ng result	Liiketoiminna n Tulos	Operating Result	LIIKETOIMINN AN TULOS
FIR E	Financi al Revenu e	Income on investm ents in group compan ies + Income on investm ents in associa ted compan ies + Income on investm ents in other fixed assets + Other interest and financia l income	Income on investm ents in group compan ies + Income on investm ents in associate d compan ies + Income on investm ents in other fixed assets + Other interests and financial income	Tuotot osuuksista saman konsernin yrityksissä + Tuotot osuuksista omistusyhteis yrityksissä + Tuotot muista pysyvien vastaavien sijoituksista + Muut korko- ja rahoitustuotot				
FIE X	Financi al Expens es	Reducti ons in value of investm ents held as non- current assets + Reducti ons in	Arvonalentum iset pysyvien vastaavien sijoituksista + Arvonalentum iset vaihtuvien vastaavien rahoitusarvop apereista + Muut korko-	Reductio n in value of investme nts held as non- current assets + Reductio n in value of investme	Arvonalentum iset pysyvien vastaavien sijoituksista + Arvonalentum iset vaihtuvien vastaavien rahoitusarvop apereista + Muut korko-	Reduction s in value of investme nts held as non- current assets + Reduction s in value of investme	Arvonalentumi set pysyvien vastaavien sijoituksista + Arvonalentumi set vaihtuvien vastaavien rahoitusarvop apereista + Korkokulut ja muut rahoituskulut	

			value of ja investm ents held as current assets + Interest and other financial expens es	rahoitustuotot	nts held as current assets + Interest and other financial expenses	ja rahoitustuotot	nts held as current assets + Interest and other financial expenses	
FIP L	FIRE-FIEX	Financi al Profit / Loss	Calculated as FIRE - FIEX	Calculated as FIRE - FIEX	Calculated as FIRE - FIEX	Calculated as FIRE - FIEX	Calculated as FIRE - FIEX	Calculated as FIRE - FIEX
PL BT	OPPL+FIPL	Profit (Loss) before Taxatio n	Result before extraor dinary items	Tulos Ennen Satunnaisia Eriä	Result before extraordi nary items	Tulos Ennen Satunnaisia Eriä	RESULT BEFORE EXTRAOR DINARY ITEMS	TULOS ENNEN SATUNNAISIA ERIÄ
TA XA		Taxatio n	Income tax + Other indirect taxes + Change in deferre d tax liability	Tuloverot + Muut välittömät verot + Laskennallise n verovelan muutos	Income tax + Other direct taxes + Change in deferred tax liability	Tuloverot + Muut välittömät verot + Laskennallise n verovelan muutos	Income taxes + Other direct taxes + Change in deferred tax liability	Tuloverot + Muut välittömät verot + Laskennallisen verovelan muutos
PL AT	PLBT-TAXA	Profit (Loss) after Taxatio n	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA
EX RE		Extraor dinary and other Revenue	Extraor dinary income	Satunnaiset erät	Extraordi nary income	Satunnaiset erät	Extraordi nary income	Satunnaiset tuotot
EX EX		Extraor dinary and other Expenses	Extraor dinary expens es+ change s in depreci ation differen ce + Change in voluntar y	Satunnaiset kulut + Poistoeron muutos + Vapaaehtoiste n varausten muutos	Extraordi nary expenses + changes in depreciat ion differenc e + Change in voluntary	Satunnaiset kulut + Poistoeron muutos + Vapaaehtoiste n varausten muutos	Extraordi nary expenses + Change in depreciati on difference + Change in voluntary provisions	Satunnaiset kulut + Poistoeron muutos + Vapaaehtoiste n varausten muutos

			ry provisions		provisions			
EX TR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Result for the fiscal period	Tilikauden Tulos	Result for the fiscal period	Tilikauden Tulos	Result for the fiscal period	Tilikauden Tulos
EX PT		Export turnover	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
MA TE		Material Costs	Materials, supplies and goods	Aineet, tarvikkeet ja tavarat	n.a.	n.a.	n.a.	n.a.
ST AF		Cost of Employees	Personnel expenses + social security expenses	Henkilöstökulut + Henkilöstösivukulut	n.a.	n.a.	Pension expenses + Other social security expenses	Eläkekulut + Muut henkilösivukulut
DE PR		Depreciation	Depreciation according to plan + Reductions in value of fixed and other non-current assets + Exceptional reductions in value of current assets	Suunnitelman mukaiset poistot + Arvonalentumi set pysyvien vastaavien hyödykkeistä + Vaihtuvien vastaavien poikkeukselliset arvonalentumi set	n.a.	n.a.	Depreciation according to plan + Reductions in value of fixed and other non-current assets + Exceptional reductions in value of current assets	Suunnitelman mukaiset poistot + Arvonalentumi set pysyvien vastaavien hyödykkeistä + Vaihtuvien vastaavien poikkeukselliset arvonalentumi set
INT E		Interest Paid	Interest and other financial	Korkokulut ja muut rahoituskulut	Interest and other financial expenses	Korkokulut ja muut rahoituskulut	Interest and other financial expenses	Korkokulut ja muut rahoituskulut

			expenses					
RD		R&D expenses	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
CF	PL+DEPR	Cash Flow	Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
AV	TAXA+PL+STAF +DEPR+INTE	Added Value	Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated	Calculated	Calculated	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated	Calculated	Calculated	Calculated	Calculated

For LF companies, we received a range for Turnover and number of employees coming from Statistics Finland.

Number of employees Range	Number displayed in the application
0-4 persons	2
5-9 persons	7
10-19 persons	15
20-49 persons	35
50-99 persons	75
100-249 persons	175
250-499 persons	375
500-999 persons	750
1000- persons	1000

Turnover range	Figure displayed in the application
1 - 199 th EUR	100,000 EUR
200 - 399 th EUR	300,000 EUR
400 - 999 th EUR	700,000 EUR
1000 - 1999 th EUR	1,500,000 EUR
2000 - 9999 th EUR	6,000,000 EUR
10000 - 19999 th EUR	15,000,000 EUR
20000 th EUR -	20,000,000 EUR

8.2.14 French companies

8.2.14.1 Correspondence table for French companies - Consolidated accounts

8.2.14.1.1 Balance sheet

BvDEP Code	Formula	Global Format	French format	French Label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Total fixed assets : net figure	Total actif immobilisé : net
IFAS		Intangible Fixed Assets	Total intangible fixed assets : net figure	Total immob. incorp. : net
TFAS		Tangible Fixed Assets	Total tangible fixed assets : net figure	Total immob. corp. : net
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Total financial assets : net figure	Total immob. fin. : net
CUAS	STOK+DEBT+OCAS	Current Assets	Total current assets & prepaid exp. : net figure + Deferred charges + Bond redemption premiums + Assets conversion adjustments - Cap. subscribed, called, unpaid : net figure	Tot. act. circ. & ch. const d'av. : net + Charges à répartir sur plus. Exerc. + Primes de remb. des obligations + Ecarts de conversion actif - Cap. sous. et app., non versé : net
STOK		Stocks	Total Inventories : net figure	Stocks : net
DEBT		Debtors	Total operating debtors : net figure	Créances d'exploit. : net
OCAS		Other Current Assets	Total other debtors and cash : net figure + Prepaid expenses : net figure + Deferred charges + Bond redemption premiums + Assets conversion adjustments	Autres créances et disp. : net + Charges const. d'avance : net + Charges à répartir sur plus. exerc. + Primes de remb. des obligations + Ecarts de conversion actif
CASH		* Cash and Cash Equivalent	Marketable securities : net figure + Cash and banks : net figure	Valeurs mob. de placement : net + Disponibilités : net
TOAS	FIAS+CUAS	Total Assets	Total assets : net figure	Total de l'actif : net
SHFD	CAPI+OSFD	Shareholders Funds	TOTAL SHAREHOLDERS FUNDS + TOTAL MINORITY INTEREST + TOTAL OTHER EQUITY - Uncalled share capital - Cap. subscribed, called, unpaid : net figure	Capitaux propres groupe + Intérêts minoritaires + Total autres fonds propres - Capital souscrit non appelé - Cap. sous. et app., non versé : net
CAPI		Capital	Share capital - Uncalled share capital - Cap. subscribed, called, unpaid : net figure	Capital social ou individuel - Capital souscrit non appelé - Cap. sous. et app., non versé : net

OSFD		Other Shareholders Funds (incl. Reserves)	TOTAL SHAREHOLDERS FUNDS - Share capital + TOTAL MINORITY INTEREST + TOTAL OTHER EQUITY	Capitaux propres groupe - Capital social ou individuel + Intérêts minoritaires + Total autres fonds propres
NCLI	LTDB+ONCL	Non Current Liabilities	TOTAL PROV. FOR LIAB. AND CH. + Financial debt : Due between 2 & 5 years + Financial debt : Due beyond five years	Total provisions + Dettes fin. : > à 1 an et < à 5 ans + Dettes fin. : > à 5 ans
			TOTAL PROV. FOR LIAB. AND CH. + Convertible loans + Other debenture loans	Total provisions + Empr. obligataires convertibles + Autres emprunts obligataires
LTDB		Long Term Debt	Financial debt : Due between 2 & 5 years + Financial debt : Due beyond five years	Dettes fin. : > à 1 an et < à 5 ans + Dettes fin. : > à 5 ans
			Convertible loans + Other debenture loans	Empr. obligataires convertibles + Autres emprunts obligataires
ONCL		Other non Current Liabilities	TOTAL PROV. FOR LIAB. AND CH.	Total provisions
PROV		* Provisions	TOTAL PROV. FOR LIAB. AND CH.	Total provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	Financial debt : Due within one year + TOTAL OPERATING DEBT AND SUNDAY + Liab. conversion adjustments	Dettes fin. : < à 1 an + TOTAL DETTES D'EXPLOIT. ET DIVERS + Ecarts de conversion passif
			TOTAL FINANCIAL DEBT - Convertible loans - Other debenture loans + TOTAL OPERATING DEBT AND SUNDAY + Liab. conversion adjustments	TOTAL DETTES FINANCIERES - Empr. obligataires convertibles - Autres emprunts obligataires + TOTAL DETTES D'EXPLOIT. ET DIVERS + Ecarts de conversion passif
LOAN		Loans	Financial debt : Due within one year	Dettes fin. : < à 1 an
			TOTAL FINANCIAL DEBT - Convertible loans - Other debenture loans	TOTAL DETTES FINANCIERES - Empr. obligataires convertibles - Autres emprunts obligataires
CRED		Creditors	Creditors	Dettes fourn. et cptes ratt.
OCLI		Other Current Liabilities	TOTAL DEBT AND ANTICIPATED REV. + Liab. conversion adjustments - Convertible loans - Other debenture loans - Bank borrowings - Other borrowings - Creditors	Total dettes et produits constatés d'avance + Ecarts de conversion passif - Empr. obligataires convertibles - Autres emprunts obligataires - Empr. & dettes auprès établ. créd. - Empr. et dettes fin. Divers - Dettes fourn. et cptes ratt.

TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	TOTAL LIAB. & SHARE CAPITAL	Total du passif
WKCA	STOK+DEBT-CRED	Working Capital	Total Inventories : net figure + Total Inventories : net figure - Creditors	Calculated as STOK+DEBT-CRED
NCUA	CUAS-CULI	Net current assets	Calculated as Current assets - Current liabilities	Calculated as CUAS-CULI
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated as Market capitalisation + Long term debt + Loans - Cash and cash equivalent	Calculated as Market Cap+LTDB+LOAN-CASH
EMPL		Number of Employees	Average number of employees	Effectif consolidé

8.2.14.1.2 Profit & Loss account

BvDEP Code	Formula	Global Format	French format	French label
OPRE		Operating Revenue / Turnover	TOTAL OPERATING REVENUES	Total des produits d'exploit.
TURN		Sales	Turnover	Chiffre d'affaires net
COST		Cost of Goods Sold	n.a.	n.a.
GROS	OPRE-COST	Gross Profit	n.a.	n.a.
OOPE		Other Operating Expenses	n.a.	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating Profit	Résultat d'exploitation
FIRE		Financial Revenue	Financial revenues + Sh. of profit or loss transf.	Produits financiers + Bénéfice attribué ou perte transférée
FIEIX		Financial Expenses	Financial charges + Sh. of loss or profits supportée ou bénéfice transf.	Charges financières + Perte supportée ou bénéfice transf.
FIPL	FIRE-FIEIX	Financial Profit / Loss	NET FINANC. PROFIT (LOSS) + Sh. of profit or loss transf. - Sh. of loss or profit transf.	Résultat financier + Bénéfice attribué ou perte transférée - Perte supportée ou bénéfice transf.
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Profit/loss before tax	Résultat courant avant impôts
TAXA		Taxation	Corporate income tax + Deferred taxes	Impôts sur les bénéfices + Impôts différés

PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Profit/loss before tax - Corporate income tax - Deferred taxes	Résultat courant avant impôts - Impôts sur les bénéfices - Impôts différés
EXRE		Extraordinary and other Revenue	Extraordinary revenues + Part of results put in equivalence + Adjustment for provision for acquisition variation	Produits exceptionnels + Quote-part des rés. des soc. mises en équiv. + Reprises sur écarts d'acquisition
EXEX		Extraordinary and other Expenses	Extraordinary Charges + Employee profit-sharing + Allocation to provision for acquisition variation	Charges exceptionnelles + Participation des salariés + Dotations aux amort. sur écarts d'acqu.
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	NET EXTR. PROFIT (LOSS) - Employee profit-sharing + Part of results put in equivalence + Adjustment for provision for acquisition variation - Allocation to provision for acquisition variation	Résultat exceptionnel - Participation des salariés Quote-part des rés. des soc. mises en équiv. + Reprises sur écarts d'acquisition - Dotations aux amort. sur écarts d'acqu.
PL	PLAT+EXTR	Profit (Loss) for Period	PROFIT (LOSS) FOR THE PERIOD	Résultat net consolidé
EXPT		Export turnover	Net turnover related to exports	Chiffre d'affaires net lié aux exportations
MATE		Material Costs	Purch. of goods (incl. imp. duties) + Inventory variation goods + Raw materials purchases + Inventory variation (raw material)	Achats de marchandises + Variation de stock marchandises + Achats de matières premières et autres approv. + Variations de stocks (mat. Prem. et approv.)
STAF		Cost of Employees	Wages and salaries +	Salaires et traitements + Charges sociales

			Taxes on salaries	
DEPR		Depreciation	Depreciation and provisions - Provision for current assets - Prov. for cont. and liabilities	Dotations d'exploitation - Dotations d'expl. sur actif circ.: prov. - Dotations d'expl. pour risques et charges: prov.
INTE		Interest Paid	Interest charges	Intérêts et charg. assimilées
RD		R&D	n.a.	n.a.
CF	PL+DEPR	Cash Flow	PROFIT (LOSS) FOR THE PERIOD + Depreciation + Provision	Calculated as PL+DEPR
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Corporate income tax + PROFIT (LOSS) FOR THE PERIOD + Wages and salaries + Taxes on salaries + Depreciation + Provision + Interest charges	Calculated as TAXA+PL+STAF+DEPR+INTE
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Operating Profit + Depreciation and provisions - Provision for current assets - Prov. for cont. and liabilities	Calculated as OPPL+DEPR

8.2.14.2 Correspondence table for French companies - Unconsolidated accounts

8.2.14.2.1 Balance sheet

BvDEP Code	Formula	Global Label	French format	French Label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Total fixed assets: net figure	Total actif immobilisé : net
IFAS		Intangible Fixed Assets	Start-up costs: net figure + Research & Development: net figure + Concession, patents, etc...: net figure + Goodwill: net figure + Other intangible assets: net figure + Adv.	Frais d'établissement : net + Frais de R&D : net + Conces., brev. et droits sim. : net + Fonds commercial : net + Autres immob. incorp. : net +

			To intangible assets: net figure	Av. et ac. sur immob. incorp. : net
TFAS		Tangible Fixed Assets	Land: net figure + Buildings: net figure + Plant and equipment: net figure + Other tangible assets: net figure + Prop., plant & e.q. in progress: net figure + prepaym. to tangible assets: net figure	Terrains : net + Constructions : net + Instal. techn., mat. et outil. : net + Autres immob. corp. : net + Immob. corp. en cours : net + Av. et ac. sur immob. corp. : net
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Consolidated investments: net figure + Other investments: net figure + Shares in affiliated undertakings: net figure + Other securities: net figure + Loans: net figure + Other financial assets: net figure	Particip. mises en équiv. : net + Autres participations : net + Créances ratt. à des part. : net + Autres titres immobilisés : net + Prêts : net + Autres immob. fin. : net
CUAS	STOK+DEBT+OCAS	Current Assets	Total current assets & prepaid exp.: net figure + Deferred charges + Bond redemption premiums + Assets conversion adjustments - Cap. Subscribed, called, unpaid: net figure	Tot. act. circ. & ch. const d'av. : net + Charges à répartir sur plus. exerc. + Primes de remb. des obligations + Ecarts de conversion actif - Cap. sous. et app., non versé : net
STOK		Stocks	Raw materials and consumables: net figure + Work in progress: net figure + services in progress: net figure + semi-finished and finished goods: net figure + goods for sale: net figure	Matières prem., approv. : net + En cours de prod. de biens : net + En cours de prod. de serv. : net + Produits interméd. et finis : net + Marchandises : net
DEBT		Debtors	Trade debtors: net figure	Clients et cptes ratt. : net
OCAS		Other Current Assets	Prepayments to suppliers: net figure + Prepaid expenses: net figure + Other debtors: net figure + Marketable securities: net figure + Cash and banks: net figure + Deferred charges + Bond redemption premiums + Assets conversion adjustments	Av. et ac. sur commandes : net + Charges const. d'avance : net + Autres créances : net + Valeurs mob. de placement : net + Disponibilités : net + Charges à répartir sur plus. exerc. + Primes de remb. des obligations + Ecarts de conversion actif
CASH		* Cash and Cash Equivalent	Marketable securities: net figure + Cash and banks: net figure	Valeurs mob. de placement : net + Disponibilités : net
TOAS	FIAS+CUAS	Total Assets	Total assets: net figure	Total de l'actif : net

SHFD	CAPI+OSFD	Shareholders Funds	Total shareholders funds + Total other equity - Uncalled share capital - Cap. Suscribed, called, unpaid: net figure	Total capitaux propres + Total autres fonds propres - Capital souscrit non appelé - Cap. sous. et app., non versé : net
CAPI		Capital	Share capital - Uncalled share capital - Cap. Suscribed, called, unpaid: net figure	Capital social ou individuel - Uncalled share capital - Cap. Suscribed, called, unpaid: net figure
OSFD		Other Shareholders Funds (incl. Reserves)	Total shareholders funds - Share capital + Total other equity	Total capitaux propres - Capital social ou individuel + Total autres fonds propres
NCLI	LTDB+ONCL	Non Current Liabilities	Total prov. for liab. and ch. + Total debts: Due between 2 & 5 years + Total debts: Due beyond 5 years	Total provisions + Total dettes : > à 1 an et < à 5 ans + Total dettes : > à 5 ans
			OR Total prov. For liab. and ch. + Convertible loans + Other debenture loans + Bank borrowings + Other borrowings - Short-term fin. Debts	Total provisions + Empr. obligataires convertibles + Autres emprunts obligataires + Empr. & dettes auprès établ. créd. + Empr. et dettes fin. Divers - Conc. banc. cour. & sold. cr.
LTDB		Long Term Debt	Convertible bonds : Due between 2 & 5 years + Convertible bonds : Due beyond five years + Other bonds : Due between 2 & 5 years + Other bonds : Due beyond five years + Bank borrowings repayable within 1 year : Due between 2 & 5 years + Bank borrowings repayable within 1 year : Due beyond five years + Bank borrowings repayable beyond 1 year : Due between 2 & 5 years + Bank borrowings repayable beyond 1 year : Due beyond five years + Bank borrowings Other borrowings : Due between 2 & 5 years + Bank borrowings Other borrowings : Due beyond five years	Empr. oblig. convert. : > à 1 an et < à 5 ans + Empr. oblig. convert. : > à 5 ans + Autres emprunts oblig. : > à 1 an et < à 5 ans + Autres emprunts oblig. : > à 5 ans + Empr. & det. près des ét. de créd. à 1 an max. à l'origine : > à 1 an et < à 5 ans + Empr. & det. près des ét. de créd. à 1 an max. à l'origine : > à 5 ans + Empr. & det. près des ét. de créd. à plus de 1 an à l'origine : > à 1 an et < à 5 ans + Empr. & det. près des ét. de créd. à plus de 1 an à l'origine : > à 5 ans + Empr. et dettes fin. divers : > à 1 an et < à 5 ans + Empr. et dettes fin. divers : > à 5 ans
			Convertible loans + Other debenture loans + Bank borrowings + Other borrowings - Short-term fin. Debts	Empr. obligataires convertibles + Autres emprunts obligataires + Empr. & dettes auprès établ. Créd + Empr. et

				dettes fin. Divers - Conc. banc. cour. & sold. cr.
ONCL		Other non Current Liabilities	<p>Trade creditors : Due between 2 & 5 years +</p> <p>Trade creditors : Due beyond five years +</p> <p>Salaries and benefits : Due between 2 & 5 years +</p> <p>Salaries and benefits : Due beyond five years + Social security taxes : Due between 2 & 5 years +</p> <p>Social security taxes : Due beyond five years +</p> <p>Corporate income tax : Due between 2 & 5 years +</p> <p>Corporate income tax : Due beyond five years +</p> <p>Value-added tax : Due between 2 & 5 years +</p> <p>Value-added tax : Due beyond five years +</p> <p>Customs deposits : Due between 2 & 5 years +</p> <p>Customs deposits : Due beyond five years + Other taxes : Due between 2 & 5 years + Other taxes : Due beyond five years + Due to suppliers of property : Due between 2 & 5 years + Due to suppliers of property : Due beyond five years + Intercompany payables : Due between 2 & 5 years +</p> <p>Intercompany payables : Due beyond five years + Other debts : Due between 2 & 5 years + Other debts : Due beyond five years + Securities borrowed : Due between 2 & 5 years + Securities borrowed : Due beyond five years + Deferred income : Due between 2 & 5 years + Deferred income : Due beyond five years + Total : Due beyond five years + Total prov. for liab. and ch.</p>	<p>Fourn. et cptes ratt. : > à 1 an et < à 5 ans +</p> <p>Fourn. et cptes ratt. : > à 5 ans + Personnel et cptes ratt. : > à 1 an et < à 5 ans + Personnel et cptes ratt. : > à 5 ans +</p> <p>Séc. soc. et autres org. soc. : > à 1 an et < à 5 ans + Séc. soc. et autres org. soc. : > à 5 ans +</p> <p>Impôts sur les bénéf. : > à 1 an et < à 5 ans +</p> <p>Impôts sur les bénéf. : > à 5 ans + TVA : > à 1 an et < à 5 ans + TVA : > à 5 ans + Oblig.</p> <p>cautionnées : > à 1 an et < à 5 ans + Oblig.</p> <p>cautionnées : > à 5 ans +</p> <p>Autres impôts, taxes et assimilés : > à 1 an et < à 5 ans + Autres impôts, taxes et assimilés : > à 5 ans +</p> <p>Dettes sur immob. et cptes ratt. : > à 1 an et < à 5 ans + Dettes sur immob. et cptes ratt. : > à 5 ans +</p> <p>Dettes envers gpe et assoc. : > à 1 an et < à 5 ans + Dettes envers gpe et assoc. : > à 5 ans +</p> <p>Dettes envers gpe et assoc. : > à 1 an et < à 5 ans + Autres det. (dont det. op. pens.) : > à 1 an et < à 5 ans + Autres det. (dont det. op. pens.) : > à 5 ans +</p> <p>Dettes represent. de titres prêtés : > à 1 an et < à 5 ans +</p> <p>Dettes represent. de titres prêtés : > à 5 ans +</p> <p>Produits const. d'avance : > à 1 an et < à 5 ans +</p> <p>Produits const. d'avance : > à 5 ans + Total dettes : > à 5 ans + Total provisions</p>
PROV		* Provisions	Total prov. For liab. And ch.	Total provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	<p>Total debt and anticipated rev. + Liab. Conversion adjustments - Total debts: Due between 2 & 5 years -</p>	<p>Total dettes et produits constatés d'avance +</p> <p>Ecarts de conversion passif - Total dettes : > à</p>

			Total debts: Due beyond 5 years	1 an et < à 5 ans - Total dettes : > à 5 ans
			Total debt and anticipated rev. + Liab. Conversion adjustments - Convertible loans - Other debenture loans - Bank borrowings - Other borrowings + Short-term fin. Debts	Total dettes et produits constatés d'avance + Ecarts de conversion passif - Empr. obligataires convertibles - Autres emprunts obligataires - Empr. & dettes auprès établ. créd. - Empr. et dettes fin. Divers + Conc. banc. cour. & sold. cr.
LOAN		Loans	Convertible bonds : Due within one year + Other bonds : Due within one year + Bank borrowings repayable within 1 year : Due within one year + Bank borrowings repayable beyond 1 year : Due within one year + Bank borrowings Other borrowings : Due within one year	Empr. oblig. convert. : < à 1 an + Autres emprunts oblig. : < à 1 an + Empr. & det. près des ét. de créd. à 1 an max. à l'origine : < à 1 an + Empr. & det. près des ét. de créd. à plus de 1 an à l'origine : < à 1 an + Empr. et dettes fin. divers : < à 1 an
			Short-term fin. debts	Conc. banc. cour. & sold. cr.
CRED		Creditors	Creditors	Dettes fourn. et cptes ratt.
OCLI		Other Current Liabilities	Salaries and benefits : Due within one year + Social security taxes : Due within one year + Corporate income tax : Due within one year + Value-added tax : Due within one year + Customs deposits : Due within one year + Other taxes : Due within one year + Due to suppliers of property : Due within one year + Intercompany payables : Due within one year + Other debts : Due within one year + Securities borrowed : Due within one year + Deferred income : Due within one year + Anticipated revenues + Liab. conversion adjustments	Personnel et cptes ratt. : < à 1 an + Séc. soc. et autres org. soc. : < à 1 an + Impôts sur les bénéf. : < à 1 an + TVA : < à 1 an + Oblig. cautionnées : < à 1 an + Autres impôts, taxes et assimilés : < à 1 an + Dettes sur immob. et cptes ratt. : < à 1 an + Dettes envers gpe et assoc. : < à 1 an + Autres det. (dont det. op. pens.) : < à 1 an + Dettes représent. de titres prêtés : < à 1 an + Produits const. d'avance : < à 1 an + Produits constatés d'avance + Ecarts de conversion passif
			Total debt and anticipated rev. + Liab. Conversion adjustments - Convertible loans - Other debenture loans - Bank borrowings -	Total dettes et produits constatés d'avance + Ecarts de conversion passif - Empr. obligataires convertibles - Autres

			Other borrowings - Creditors	emprunts obligataires - Empr. & dettes auprès établ. créd. - Empr. et dettes fin. Divers - Dettes fourn. et cptes ratt.
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	TOTAL LIAB. & SHARE CAPITAL	Total du passif
WKCA	STOK+DEBT-CRED	Working Capital	Raw materials and consumables : net figure + Work in progress : net figure + Services in progress : net figure + Semi-finished and finished goods : net figure + Goods for sale : net figure + Trade debtors : net figure - creditors	Calculated as STOK+DEBT-CRED
NCUA	CUAS-CULI	Net current assets	Calculated as Current Assets - Current Liabilities	Calculated as CUAS-CULI
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated as Market capitalisation + Long term debt + Loans - Cash and cash equivalent	Calculated as Market Cap+LTDB+LOAN-CASH
EMPL		Number of Employees	Average number of employees	Effectif moyen du personnel

8.2.14.2.2 Profit & Loss account

BvDEP Code	Formula	Global Format	French Format	French Label
OPRE		Operating Revenue / Turnover	TOTAL OPERATING REVENUES	Total des produits d'exploit.
TURN		Sales	Net Turnover	Chiffre d'affaires net
COST		Cost of Goods Sold	n.a.	n.a.
GROS	OPRE-COST	Gross Profit	n.a.	n.a.
OOPE		Other Operating Expenses	n.a.	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating profit	Résultat d'exploitation
FIRE		Financial Revenue	Financial revenues + Sh. of profit or loss transf.	Produits financiers + Bénéfice attribué ou perte transférée
FIEZ		Financial Expenses	Financial charges + Sh.	Charges financières + Perte supportée ou bénéfice transf.

			of loss or profit transf.	
FIPL	FIRE-FIEX	Financial Profit / Loss	NET FINANC. PROFIT (LOSS) + Sh. of profit or loss transf. - Sh. of loss or profit transf.	Résultat financier + Bénéfice attribué ou perte transférée - Perte supportée ou bénéfice transf.
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Profit/loss before tax	Résultat courant avant impôts
TAXA		Taxation	Corporate income tax	Impôts sur les bénéfices
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Profit/loss before tax - Corporate income tax	Résultat courant avant impôts - Impôts sur les bénéfices
EXRE		Extraordinary and other Revenue	Extraordinary revenues	Produits exceptionnels
EXEX		Extraordinary and other Expenses	Extraordinary Charges + Employee profit-sharing	Charges exceptionnelles + Participation des salariés
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	NET EXTR. PROFIT (LOSS) - Employee profit-sharing	Résultat exceptionnel - Participation des salariés
PL	PLAT+EXTR	Profit (Loss) for Period	PROFIT (LOSS) FOR THE PERIOD	Bénéfice ou perte
EXPT		Export turnover	Net turnover related to exports	Chiffre d'affaires net lié aux exportations
MATE		Material Costs	Purch. of goods (incl.imp.duties) + Inventory variation goods + Raw materials purchases + Inventory variation (raw material)	Achats de marchandises + Variation de stock marchandises + Achats de matières premières et autres approv. + Variations de stocks (mat. Prem. et approv.)
STAF		Cost of Employees	Wages and salaries + Taxes on salaries	Salaires et traitements + Charges sociales
DEPR		Depreciation	Depreciation + Provision	Dotations d'expl. sur immob.: amort. + Dotations d'expl. sur immob.: prov.
INTE		Interest Paid	Interest charges	Intérêts et charg. assimilées
RD		R&D	n.a.	n.a.

CF	PL+DEPR	Cash Flow	PROFIT (LOSS) FOR THE PERIOD + Depreciation + Provision	Calculated as PL+DEPR
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Corporate income tax + PROFIT (LOSS) FOR THE PERIOD + Wages and salaries + Taxes on salaries + Depreciation + Provision + Interest charges	Calculated as TAXA+PL+STAF+DEPR+INTE
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Operating profit + Depreciation + Provision	Calculated as OPPL+DEPR

8.2.14.3 Correspondence table for French companies - IFRS accounts

8.2.14.3.1 Balance sheet

BvDEP Code	Formula	Global Format	French label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Total actifs non courants
IFAS		Intangible Fixed Assets	Ecarts d'acquisition / Goodwill + Immobilisations incorporelles
TFAS		Tangible Fixed Assets	Immobilisations corporelles
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Immeubles de placement + Immobilisations financières + Actifs d'impôt différé + Participations dans les entreprises associées
CUAS	STOK+DEBT+OCAS	Current Assets	Total actifs courants
STOK		Stocks	Stocks et encours
DEBT		Debtors	Clients et comptes rattachés
OCAS		Other Current Assets	Actifs d'impôt exigible + Trésorerie et équivalents de trésorerie + Actifs détenus en vue de la vente
CASH		* Cash and Cash Equivalent	Trésorerie et équivalents de trésorerie
TOAS	FIAS+CUAS	Total Assets	Total actif
SHFD	CAPI+OSFD	Shareholders Funds	Total capitaux propres
CAPI		Capital	Capital social
OSFD		Other Shareholders Funds (incl. Reserves)	Primes liées au capital + Réserves consolidées + Résultat net part du groupe + Capitaux propres part du groupe + Intérêts minoritaires
NCLI	LTDB+ONCL	Non Current Liabilities	Total passifs non courants

LTDB		Long Term Debt	Emprunts portant intérêts / Dettes financières à long-terme
ONCL		Other non Current Liabilities	Provisions pour risques non courantes + Passifs d'impôt différé
PROV		* Provisions	Provisions pour risques non courantes
CULI	LOAN+CRED+OCLI	Current Liabilities	Total passifs courants
LOAN		Loans	Partie à court terme des emprunts portant Intérêts / Dettes financières à court-terme
CRED		Creditors	Fournisseurs et comptes rattachés
OCLI		Other Current Liabilities	Avances reçues sur travaux en cours + Autres créateurs / Autres dettes + Provisions pour risques courantes + Passifs d'impôt exigible + Passifs détenus en vue de la vente
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total passif
WKCA	STOK+DEBT-CRED	Working Capital	Calculated as STOK+DEBT-CRED
NCUA	CUAS-CULI	Net current assets	Calculated as CUAS-CULI
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated as Market Cap+LTDB+LOAN-CASH
EMPL		Number of Employees	

8.2.14.3.2 Profit & Loss account

BvDEP Code	Formula	Global Format	French label
OPRE		Operating Revenue / Turnover	Produits des activités ordinaires
TURN		Sales	Chiffre d'affaires net
COST		Cost of Goods Sold	n.a.
GROS	OPRE-COST	Gross Profit	n.a.
OOPE		Other Operating Expenses	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Résultat opérationnel courant
FIRE		Financial Revenue	Produits financiers
FIEX		Financial Expenses	Charges financières + Coût de l'endettement financier net
FIPL	FIRE-FIEX	Financial Profit / Loss	Produits financiers - Charges financières - Coût de l'endettement financier net
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Résultat opérationnel courant + Produits financiers - Charges financières - Coût de l'endettement financier net
TAXA		Taxation	Charge d'impôts sur les résultats + Impôts et taxes

PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Résultat opérationnel courant + Produits financiers - Charges financières - Coût de l'endettement financier net - Charge d'impôts sur les résultats - Impôts et taxes
EXRE		Extraordinary and other Revenue	Quote-part des résultats des sociétés mises en équivalence + Gains et pertes sur cessions d'actifs
EXEX		Extraordinary and other Expenses	Coûts de restructuration
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Quote-part des résultats des sociétés mises en équivalence + Gains et pertes sur cessions d'actifs - Coûts de restructuration
PL	PLAT+EXTR	Profit (Loss) for Period	Résultat net consolidé
EXPT		Export turnover	
MATE		Material Costs	Consommation de matières premières et marchandises / Achats consommés
STAF		Cost of Employees	Frais de personnel
DEPR		Depreciation	Amortissements / Provisions
INTE		Interest Paid	Coût de l'endettement financier net
RD		R&D	
CF	PL+DEPR	Cash Flow	Calculated as PL+DEPR
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated as TAXA+PL+STAF+DEPR+INTE
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated as OPPL+DEPR

8.2.15 Correspondence table for German companies

8.2.15.1 Balance sheet

BvD Code	Formula	Global format	German format	Second German format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed Assets + Accounting convenience	Fixed Assets + Accounting convenience
IFAS		Intangible Fixed Assets	Intangible Assets + Accounting convenience	Intangible Assets + Accounting convenience
TFAS		Tangible Fixed Assets	Tangible Assets	Tangible Assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial Assets	Financial Assets
CUAS	STOK+DEBT+OCAS	Current Assets	Current Assets + Prepaid expenses and accrued income + Assets in	Current Assets + Prepaid expenses

			between fixed and current assets + Deferred taxes (Prepaid expense) + Other Assets + Adjustment item for equity capital	and accrued income + Assets in between fixed and current assets + Deferred taxes (Prepaid expense) + Other Assets + Adjustment item for equity capital
STOK		Stocks	Stocks	Stocks
DEBT		Debtors	Trade receivables	Trade receivables
OCAS		Other Current Assets	Investments from Currents Assets + Cash-in-hand, Central Bank Balances, Bank Balances and Cheques + Receivables and other assets - Trade receivables + Prepaid expenses and accrued income + Deferred taxes (Prepaid expense) + Other Assets + Adjustment item for equity capital	Investments from Currents Assets + Cash-in-hand, Central Bank Balances, Bank Balances and Cheques + Receivables and other assets - Trade receivables + Prepaid expenses and accrued income + Deferred taxes (Prepaid expense) + Other Assets + Adjustment item for equity capital
CASH		* Cash and Cash Equivalent	Cash-in-hand, Central Bank Balances, Bank Balances and Cheques	Cash-in-hand, Central Bank Balances, Bank Balances and Cheques
TOAS	FIAS+CUAS	Total Assets	Total Assets - Unpaid contributions on subscribed capital - Deficit not covered by equity capital	Total Assets - Unpaid contributions on subscribed capital - Deficit not covered by equity capital
SHFD	CAPI+OSFD	Shareholders Funds	Equity + Special items with an equity portion - Unpaid contributions on subscribed capital - Deficit not covered by equity capital + Other special items	Equity + Special items with an equity portion - Unpaid contributions on subscribed capital - Deficit not covered by equity capital + Other special items
CAPI		Capital	Subscribed Capital / Capital Account / Share in Capital - Unpaid contributions on subscribed capital - Deficit not covered by equity capital	Subscribed Capital / Capital Account / Share in Capital - Unpaid contributions on subscribed capital -

				Deficit not covered by equity capital
OSFD	Other Shareholders Funds (incl. Reserves)	Loans made by a partner (Equity Character) + Profit sharing rights capital (Corporations - Equity Character) + Capital contribution of Silent Partners (Equity Character) + Capital reserves + Reserves (Partnerships) + Revenue Reserves + thereof paid contributions for increase in capital + Difference from capital consolidation + Retained profits/accumulated losses brought forward + Profit/loss for the period + Balance sheet profit/loss + Differences from foreign currency translation + Minority interests + Adjustment item deficit not covered by capital + Other comprehensive income + Minority interest + Other equity + Special items with an equity portion + Other special items + Payment for capital increase computed in equity + Treasury Stock	Loans made by a partner (Equity Character) + Profit sharing rights capital (Corporations - Equity Character) + Capital contribution of Silent Partners (Equity Character) + Capital reserves + Reserves (Partnerships) + Revenue Reserves + thereof paid contributions for increase in capital + Difference from capital consolidation + Retained profits/accumulated losses brought forward + Profit/loss for the period + Balance sheet profit/loss + Differences from foreign currency translation + Minority interests + Adjustment item deficit not covered by capital + Other comprehensive income + Minority interest + Other equity + Special items with an equity portion + Other special items + Payment for capital increase computed in equity + Treasury Stock	Deficit not covered by equity capital
NCLI	LTDB+ONCL	Non Current Liabilities	Provisions + Liabilities - Liabilities thereof due within 1 year	Provisions + Liabilities - Loans due within 1 year - Liabilities to credit institutions due within 1 year - Payments received on account of orders due within 1 year - Trade payables due within

				1 year - Liabilities on bills accepted and drawn due within 1 year - Liabilities to shareholders due within 1 year - Payable to affiliated enterprises due within 1 year - Payable to enterprises in which participations are held due within 1 year - Other Liabilities due within 1 year
LTDB		Long Term Debt	Liabilities - Liabilities thereof due within 1 year	Liabilities - Loans due within 1 year - Liabilities to credit institutions due within 1 year - Payments received on account of orders due within 1 year - Trade payables due within 1 year - Liabilities on bills accepted and drawn due within 1 year - Liabilities to shareholders due within 1 year - Payable to affiliated enterprises due within 1 year - Payable to enterprises in which participations are held due within 1 year - Other Liabilities due within 1 year
ONCL		Other non Current Liabilities (incl. Provisions)	Provisions	Provisions
PROV		* Provisions	Provisions	Provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	Liabilities thereof due within 1 year + Accruals and deferred income	Loans due within 1 year + Liabilities to credit institutions due within 1 year + Payments received on account of orders due within 1 year + Trade payables due within 1 year

				1 year + Liabilities on bills accepted and drawn due within 1 year + Liabilities to shareholders due within 1 year + Payable to affiliated enterprises due within 1 year + Payable to enterprises in which participations are held due within 1 year + Other Liabilities due within 1 year + Accruals and deferred income
LOAN		Loans	Loans due within 1 year + Liabilities to credit institutions due within 1 year	Loans due within 1 year + Liabilities to credit institutions due within 1 year
CRED		Creditors	Trade payables due within 1 year	Trade payables due within 1 year
OCLI		Other Current Liabilities	Payments received on account of orders due within 1 year + Liabilities on bills accepted and drawn due within 1 year + Liabilities to shareholders due within 1 year + Payable to affiliated enterprises due within 1 year + Payable to enterprises in which participations are held due within 1 year + Other Liabilities due within 1 year + Accruals and deferred income	Liabilities thereof due within 1 year + Accruals and deferred income
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total liabilities and shareholder funds - Unpaid contributions on subscribed capital - Deficit not covered by equity capital	Total liabilities and shareholder funds - Unpaid contributions on subscribed capital - Deficit not covered by equity capital
WKCA	STOK+DEBT-CRED	Working Capital	Stocks + Receivables and other assets - Trade payables due within 1 year	Stocks + Receivables and other assets - Trade payables due within 1 year
NCUA	CUAS-CULI	Net current assets	calculated	calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	calculated	calculated
EMPL		Number of Employees		

8.2.15.2 Profit & Loss account

BvD Code	Formula	Global format	GKV German format	UKV German format
OPRE		Operating Revenue / Turnover	Sales (TC) + Increase or decrease in finished goods inventories and work in process (TC) + Own work capitalized (TC) + Other operating income (TC)	Sales + Other operating income (CoGS)
TURN		Sales	Turnover	Turnover
COST		Cost of Goods Sold	NA	Cost of sales
GROS	OPRE-COST	Gross Profit	NA	Gross profit on sales
OOPE		Other Operating Expenses	NA	Gross profit on sales - Operating results
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating results (TC)	Operating results
FIRE		Financial Revenue	Income from participations + Income from other investments and long term loans + Income from profits received based on profit and loss transfer agreements (mother) + Other interest and similar income + Participation result, not further defined + Interest result, not further defined	Income from participations + Income from other investments and long term loans + Income from profits received based on profit and loss transfer agreements (mother) + Other interest and similar income + Participation result, not further defined + Interest result, not further defined
FIEX		Financial Expenses	Expense from loss transfers based on profit and loss transfer agreements (mother) + Amortization of financial assets and investments classified as current assets + Interest and similar expenses	Expense from loss transfers based on profit and loss transfer agreements

				(mother) + Amortization of financial assets and investments classified as current assets + Interest and similar expenses
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial and participation result	Financial and participation result
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Results from ordinary activities	Results from ordinary activities
TAXA		Taxation	Taxes on income + Other taxes	Taxes on income + Other taxes
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Results from ordinary activities - Taxes on income - Other taxes	Results from ordinary activities - Taxes on income - Other taxes
EXRE		Extraordinary and other Revenue	Extraordinary income + Loss transfer	Extraordinary income + Loss transfer
EXEX		Extraordinary and other Expenses	Extraordinary expense + Profit transfer	Extraordinary expense + Profit transfer
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary result + Loss transfer - Profit transfer	Extraordinary result + Loss transfer - Profit transfer
PL	PLAT+EXTR	Profit (Loss) for Period	Profit/loss for the period - Minority interest	Profit/loss for the period - Minority interest
EXPT		Export turnover	NA	NA
MATE		Material Costs	Material costs (TC)	material costs including purchased services and purchased merchandise (according to TC; for information)
STAF		Cost of Employees	Personnel expenses (TC)	Personnel costs

				(according to TC; for information)
DEPR		Depreciation	Depreciation (TC)	depreciation (according to TC; for information)
INTE		Interest Paid	Interest and similar expenses	Interest and similar expenses
RD		R&D expenses	NA	Research and development costs
CF	PL+DEPR	Cash Flow	Profit/loss for the period + Depreciation (TC)	Profit/loss for the period + depreciation (according to TC; for information) + depreciation - affiliated enterprises (according to TC; for information)
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Taxes on income + Other taxes + Profit/loss for the period + Personnel expenses (TC) + Depreciation (TC) + Interest and similar expenses	Taxes on income + Other taxes + Profit/loss for the period + Personnel costs (according to TC; for information) + depreciation (according to TC; for information) + Interest and similar expenses
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Operating results (TC)	Operating results (CoGS)
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Operating results (TC) + Depreciation (TC)	Operating results (CoGS) + depreciation

8.2.16 Correspondence table for Greek companies

8.2.16.1 Balance sheet

BvD Code	Formula	Global format	Greek format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets + Establishment expenses (net value)
IFAS		Intangible Fixed Assets	Establishment expenses (net value)
TFAS		Tangible Fixed Assets	Tangible assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Participation and Other Long-term Receivables
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets + Transit Debit Balances
STOK		Stocks	Stocks
DEBT		Debtors	Receivables
OCAS		Other Current Assets	Cash + Transit Debit Balances
CASH		* Cash and Cash Equivalent	Cash
TOAS	FIAS+CUAS	Total Assets	Total Fixed Assets
SHFD	CAPI+OSFD	Shareholders Funds	Owner's equity
CAPI		Capital	Capital (Share)
OSFD		Other Shareholders Funds (incl. Reserves)	Reserves + Revaluation Reserves (Investment Grants and Subsidies) + Result Carried Forward
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term liabilities + Provisions for Contingencies and Expenses
LTDB		Long Term Debt	Long-term liabilities
ONCL		Other non Current Liabilities (incl. Provisions)	Provisions for Contingencies and Expenses
PROV		* Provisions	Provisions for Contingencies and Expenses
CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term liabilities + Accrued Expenses
LOAN		Loans	Bank (Short Term Obligations) + Current Instalments of Long-term Obligations
CRED		Creditors	Suppliers + Outstanding Cheques (Postdated) + Sundry Creditors
OCLI		Other Current Liabilities	Tax and Duties Payable + Insurance and Pension Fund Dues + Dividends Payable + Accrued Expenses
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Owners Equity and Liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of employees

8.2.16.2 Profit & Loss account

BvD Code	Formula	Global format	Greek format
OPRE		Operating Revenue / Turnover	Total Net Sales + Other Operating Income

TURN		Sales	Total Net Sales
COST		Cost of Goods Sold	Total Cost of Net Sales
GROS	OPRE-COST	Gross Profit	Total Gross Trading Results Account + Other Operating Income
OOPE		Other Operating Expenses	Administrative Expenses + Selling Expenses
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating Results Before Financial Transactions
FIRE		Financial Revenue	Income from Participations + Interest and Related Income
FIEX		Financial Expenses	Interest Charges and Related Expenses
FIPL	FIRE-FIEX	Financial Profit / Loss	Income from Participations + Interest and Related Income - Interest Charges and Related Expenses
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Total Net Operating Income Before Extraordinary Items and Taxes
TAXA		Taxation	Applicable Income Tax for the Year + Other Taxes - Prior Period Tax Audit Adjustments
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Total Net Operating Income Before Extraordinary Items and Taxes - Applicable Income Tax for the Year - Other Taxes + Prior Period Tax Audit Adjustments
EXRE		Extraordinary and other Revenue	Extraordinary Income + Extraordinary Profits + Prior Period Income + Income from Unused Prior Period Provision
EXEX		Extraordinary and other Expenses	Extraordinary and Non-operating Expenses + Extraordinary Losses + Prior Period Expenses + Provisions for Extraordinary Contingencies
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary Items
PL	PLAT+EXTR	Profit (Loss) for Period	Total Net Operating Income Before Extraordinary Items and Taxes - Applicable Income Tax for the Year - Other Taxes + Prior Period Tax Audit Adjustments + Extraordinary Items
EXPT		Export turnover	Total Net Sales * Total Export Percentage
MATE		Material Costs	n.a.
STAF		Cost of Employees	n.a.
DEPR		Depreciation	Total Depreciation Recorded
INTE		Interest Paid	Interest Charges and Related Expenses
RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

8.2.17 Correspondence table for Hungarian companies

8.2.17.1 Balance sheet

BvD Code	Formula	Amadeus Label	Hungarian format	Hungarian Labels
FIAS	IFAS+TFAS+OFAS	Fixed Assets	FIXED ASSETS	BEFEKTETETT ESZKÖZÖK
IFAS		Intangible Fixed Assets	Intangible assets	Immateriális javak
TFAS		Tangible Fixed Assets	Tangible assets	Tárgyi eszközök
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Calculated as FIAS - IFAS - TFAS	Calculated as FIAS - IFAS - TFAS
CUAS	STOK+DEBT+OCAS	Current Assets	CURRENT ASSETS + PREPAID EXPENSES AND ACCRUED INCOME	FORGÓESZKÖZÖK + AKTÍV IDŐBELI ELHATÁROLÁSOK
STOK		Stocks	Inventories	Készletek
DEBT		Debtors	Trade accounts receivable	Követelések áruszállításból és szolgáltatásokból (vevők)
OCAS		Other Current Assets	Calculated as CUAS - STOK - DEBT	Calculated as CUAS - STOK - DEBT
CASH		* Cash and Cash Equivalent	Liquid assets	Pénzeszközök
TOAS	FIAS+CUAS	Total Assets	Total Assets	ESZKÖZÖK (AKTÍVÁK) ÖSSZESEN
SHFD	CAPI+OSFD	Shareholders Funds	Shareholders Equity	SAJÁT TŐKE
CAPI		Capital	Capital subscribed	Jegyzett tőke
OSFD		Other Shareholders Funds (incl. Reserves)	Calculated as SHFD - CAPI	Calculated as SHFD - CAPI
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term liabilities + Provisions + Subordinated liabilities to other enterprises	Hosszú lejáratú kötelezettségek + CÉLTARTALÉKOK + Hátrarolts kötelezettségek egyéb gazdálkodával szemben
LTDB		Long Term Debt	Investment and development loans + Other long-term loans + Long-term credits	Beruházási és fejlesztési hitelek + Egyéb hosszú lejáratú hitelek + Hosszú lejáratra kapott kölcsönök
ONCL		Other non Current Liabilities (incl. Provisions)	Calculated as NCLI - LTDB	Calculated as NCLI - LTDB
PROV		* Provisions	Provisions	CÉLTARTALÉKOK
CULI	LOAN+CRED+OCLI	Current Liabilities	Short term liabilities + Accrued expenses and deferred income	Rövid lejáratú kötelezettségek + PASSZÍV IDŐBELI ELHATÁROLÁSOK

LOAN		Loans	Short-term loans + Short-term credits	Rövid lejáratú kölcsönök + Rövid lejáratú hitelek
CRED		Creditors	Trade accounts payable	Kötelezettségek áruszállításból és szolgáltatásból (szállítók)
OCLI		Other Current Liabilities	Calculated as CULI - LOAN - CRED	Calculated as CULI - LOAN - CRED
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	FORRÁSOK (PASSZÍVÁK) ÖSSZESEN
WKCA	STOK+DEBT-CRED	Working Capital	Calculated as STOK+DEBT-CRED	Calculated as STOK+DEBT-CRED
NCUA	CUAS-CULI	Net current assets	Calculated as CUAS-CULI	Calculated as CUAS-CULI
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated as Market Cap+LTDB+LOAN-CASH	Calculated as Market Cap+LTDB+LOAN-CASH
EMPL		Number of Employees	Number of Employees	Number of Employees

8.2.17.2 Profit & Loss account

BvD Code	Formula	Amadeus Label	Hungarian format	Hungarian Labels
OPRE		Operating Revenue / Turnover	Net sales revenues + Other Revenues + Capitalised value of own performance	Értékesítés nettó árbevétele + Egyéb bevételek + Aktivált saját teljesítmények értéke
TURN		Sales	Net sales revenues	Értékesítés nettó árbevétele
COST		Cost of Goods Sold	n.a.	n.a.
GROS	OPRE-COST	Gross Profit	n.a.	n.a.
OOPE		Other Operating Expenses	n.a.	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Trading Profit	ÜZEMI (ÜZLETI) TEVÉKENYSÉG EREDMÉNYE
FIRE		Financial Revenue	Revenues from financial transactions	Pénzügyi műveletek bevételei
FIEX		Financial Expenses	Expenditures of financial transactions	Pénzügyi műveletek ráfordításai
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial Profit	PÉNZÜGYI MŰVELETEK EREDMÉNYE
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Profit from Ordinary Business	SZOKÁSOS VÁLLALKOZÁSI EREDMÉNY
TAXA		Taxation	Tax liability	Adófizetési kötelezettség

PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary revenues	Rendkívüli bevételek
EXEX		Extraordinary and other Expenses	Extraordinary expenditures	Rendkívüli ráfordítások
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Profit on Extraordinary Events	RENDKÍVÜLI EREDMÉNY
PL	PLAT+EXTR	Profit (Loss) for Period	After Tax Profit	ADÓZOTT EREDMÉNY
EXPT		Export turnover	Net export sales revenues	Export értékesítés nettó árbevétele
MATE		Material Costs	Cost of raw materials + Cost of goods sold	Anyagköltség + Eladott áruk beszerzési értéke
STAF		Cost of Employees	Payments to personnel	Személyi jellegű ráfordítások
DEPR		Depreciation	Deprecation change	Értékcsökkenési leírás
INTE		Interest Paid	Interest paid and interest related expenses	Fizetendő kamatok és kamatjellegű ráfordítások
RD		R&D expenses	n.a.	n.a.
CF	PL+DEPR	Cash Flow	Calculated as PL+DEPR	Calculated as PL+DEPR
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated as TAXA+PL+STAF+DEPR+INTE	Calculated as TAXA+PL+STAF+DEPR+INTE
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated as OPPL	Calculated as OPPL
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated as EBIT+DEPR	Calculated as EBIT+DEPR

Table last update: December 2015

8.2.18 Correspondence table for Icelandic companies

8.2.18.1 Balance sheet

BvD Code	Formula	Global format	Icelandic format	Icelandic label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Total non-current assets	Fastafjármunir
IFAS		Intangible Fixed Assets	Intangible assets	Öfnislegar eignir

TFAS		Tangible Fixed Assets	Tangible assets	Varanlegir rekstrarfjármunir
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial assets	Fjáreign
CUAS	STOK+DEBT+OCAS	Current Assets	Total current assets	Veltufjármunir alls
STOK		Stocks	Inventories	Vörubirgðir
DEBT		Debtors	Trade and other receivables	Viðskiptakröfur
OCAS		Other Current Assets	Trade receivables to related companies + Securities and short-term investments + Cash and cash equivalents + Other current assets	Kröfur á tengd félög + Verðbréf og eignarhlutar til skemmri tíma + Handbært fé + Aðrir veltufjármunir
CASH		* Cash and Cash Equivalent	Cash and cash equivalents	Handbært fé
TOAS	FIAS+CUAS	Total Assets	Total assets	Eignir alls
SHFD	CAPI+OSFD	Shareholders Funds	Total Equity + Minority interest	Eigjð fé alls + Hlutdeild minnihluta í eigin fé dótturfélaga
CAPI		Capital	Share Capital	Hlutafé
OSFD		Other Shareholders Funds (incl. Reserves)	Other Equity + Revaluation Reserve + Minority Interest	Annað eigjð fé + Varasjóður + Hlutdeild minnihluta í eigin fé dótturfélaga
NCLI	LTDB+ONCL	Non Current Liabilities	Total obligations + Long-term debts	Skuldbindingar alls + Langtímaskuldir
LTDB		Long Term Debt	Long term debts	Langtímaskuldir
ONCL		Other non Current Liabilities (incl. Provisions)	Total obligations	Skuldbindingar alls
PROV		* Provisions	n.a.	
CULI	LOAN+CRED+OCLI	Current Liabilities	Total current debts	Skammtímaskuldir alls
LOAN		Loans	Loans overdraft	Hlaupareikningslán
CRED		Creditors	Account payable	Viðskiptaskuldir
OCLI		Other Current Liabilities	Trade payables to related companies + Current maturities + Other short term debt	Skuldir við tengd félög + Næsta árs afborganir + Aðrar skammtímaskuldir
TSHF	SHFD+NCLI+CULI	Total Shareholders	Total debts and equity	Eigjð fé og skuldir samtals

		Funds and Liabilities		
WKCA	STOK+DEBT-CRED	Working Capital	Calculated	
NCUA	CUAS-CULI	Net current assets	Calculated	
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated	
EMPL		Number of Employees	Employee Count	Starfsmannafjöldi

8.2.18.2 Profit & Loss account

BvD Code	Formula	Global format	Icelandic format	Icelandic label
OPRE		Operating Revenue / Turnover	Total revenue	Tekjur alls
TURN		Sales	Revenue from Main operation	Tekjur af aðalstarfsemi
COST		Cost of Goods Sold	Cost of Sales	Kostnaðarverð seldra vara
GROS	OPRE-COST	Gross Profit	Calculated as OPRE - COST	Calculated
OOPE		Other Operating Expenses	Salaries and Related Expenses + Other Operating Expenses + Depreciation and Amortisation	Laun og launatengd gjöld + Skrifstofu og annar rekstrarkostnaður + Afskriftir fastafjármuna
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating profit	Rekstrarhagnaður
FIRE		Financial Revenue	Financial income + other financial items	Fjármagnstekjur + Aðrir fjármagnsliðir
FIEX		Financial Expenses	Financial expenses	Fjármagnsgjöld
FIPL	FIRE-FIEX	Financial Profit / Loss	Net financial items	Fjármagnsliðir alls
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Income from operations before tax	Afkoma af reglulegri starfsemi fyrir skatta
TAXA		Taxation	Taxation	Skattar
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Profit / Loss after tax expenses	Afkoma af reglulegri starfsemi
EXRE		Extraordinary and other Revenue	n.a.	n.a.
EXEX		Extraordinary and other Expenses	n.a.	n.a.

EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary income expenses + Total income loss from subs/affiliates	Óregluleg gjöld + Áhrif dóttur og hlutdeildarfélaga
PL	PLAT+EXTR	Profit (Loss) for Period	Net profit	Ársniðurstæða
EXPT		Export turnover	n.a.	n.a.
MATE		Material Costs	n.a.	n.a.
STAF		Cost of Employees	Salaries and related expenses	Laun og launatengd gjöld
DEPR		Depreciation	Depreciation and Amortisation	Afskriftir fastafjármuna
INTE		Interest Paid	n.a.	n.a.
RD		R&D expenses	n.a.	n.a.
CF	PL+DEPR	Cash Flow	Calculated	
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	

8.2.19 Correspondence table for Industrial template on Osiris

8.2.19.1 Balance sheet

BvD Code	Formula	Global format label	Osiris Label	Osiris Code
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed Assets	30030
IFAS		Intangible Fixed Assets	Intangible Fixed Assets	30040
TFAS		Tangible Fixed Assets	Tangible Fixed Assets	30035
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Other Fixed Assets	30045
CUAS	STOK+DEBT+OCAS	Current Assets	Current Assets	30005
STOK		Stocks	Stocks	30010
DEBT		Debtors	Debtors	30015
OCAS		Other Current Assets	Others	30020
CASH		* Cash and Cash Equivalent	Cash & Cash Equivalent	30025

TOAS	FIAS+CUAS	Total Assets	Total Assets	30050
SHFD	CAPI+OSFD	Shareholders Funds	Shareholders Funds	30090
CAPI		Capital	Capital	30095
OSFD		Other Shareholders Funds (incl. Reserves)	Other	30100
NCLI	LTDB+ONCL	Non Current Liabilities	Non Current Liabilities	30075
LTDB		Long Term Debt	Long Term Debt	30080
ONCL		Other non Current Liabilities (incl. Provisions)	Other Non Current Liabilities	30085
PROV		* Provisions	Pension Fund provision + Provisions	(21095 + 21105)
CULI	LOAN+CRED+OCLI	Current Liabilities	Current Liabilities	30055
LOAN		Loans	Loans	30060
CRED		Creditors	Creditors	30065
OCLI		Other Current Liabilities	Other	30070
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Shareh. Funds & Liab.	30105
WKCA	STOK+DEBT-CRED	Working Capital	Working Capital	30110
NCUA	CUAS-CULI	Net current assets	Net Current Assets	30112
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Enterprise Value	30108
EMPL		Number of Employees	Number of Employees	30120

8.2.19.2 Profit & Loss account

BvD Code	Formula	Global format label	Osiris label	Osiris Code
OPRE		Operating Revenue / Turnover	Operating Revenue / Turnover	30205
TURN		Sales	Sales	30210
COST		Cost of Goods Sold	Costs of Goods Sold	30215 * -1
GROS	OPRE-COST	Gross Profit	Gross Profit	30220
OOPE		Other Operating Expenses	Other Operating Items + Depreciation/Amortization	(30225 + 30230) * -1
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating P/L	30235
FIRE		Financial Revenue	Interest Income	30240
FIEX		Financial Expenses	Interest Expense Other non Oper./Financial Items	(30245 + 30255)*-1
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial P/L + Other non Oper./Financial Items	30250 + 30255

PLBT	OPPL+FIPL	Profit (Loss) before Taxation	P/L before Tax	30260
TAXA		Taxation	Taxation	30265 * -1
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	P/L after Tax	30270
EXRE		Extraordinary and other Revenue	n/a	
EXEX		Extraordinary and other Expenses	n/a	
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraord. & Oth. Items	30275
PL	PLAT+EXTR	Profit (Loss) for Period	P/L for Period	30280
EXPT		Export turnover		
MATE		Material Costs	Material Costs	30285 * -1
STAF		Cost of Employees	Costs of Employees	30290 * -1
DEPR		Depreciation	Depreciation + Amortization & Depletion	(13019 + 13020) *-1
INTE		Interest Paid	Interest Expense	30245 * -1
RD		R&D expenses	Research & Development Expenses	-22020
CF	PL+DEPR	Cash Flow	Cash Flow	30295
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Added Value	30300
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	EBITDA	13018

8.2.20 Correspondence table for Italian companies

8.2.20.1 Balance sheet

BvD Code	Formula	Global format	Italian format	Italian Label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Total fixed assets	Totale Immobilizzazioni
IFAS		Intangible Fixed Assets	Total intangible fixed assets	Totale Immob. Immateriale
TFAS		Tangible Fixed Assets	Total tangible fixed assets	Totale Immob. Materiali
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Total financial fixed assets	Totale Immob. Finanziarie
CUAS	STOK+DEBT+OCAS	Current Assets	Total current assets + Total accrued income and prepaid expenses	Attivo Circolante + Ratei E Risconti

STOK		Stocks	Total inventories	Totale Rimanenze
DEBT		Debtors	Trade accounts + Trade accounts (beyond 12 months)	Crediti Vs Clienti + Crediti Vs Clienti Oltre
OCAS		Other Current Assets	Total financial assets + Total liquid funds + Total accrued income and prepaid expenses + Total receivables - Trade accounts - Trade accounts (beyond 12 months)	Totale Crediti - Crediti Vs Clienti - Crediti Vs Clienti Oltre + Totale Attività Finanziarie + Disponibilità Liquide + Ratei E Risconti
CASH		* Cash and Cash Equivalent	Total liquid funds	Disponibilità Liquide
TOAS	FIAS+CUAS	Total Assets	Total assets - Total receivables due from shareholders	Totale Attivo - Crediti Verso Soci
SHFD	CAPI+OSFD	Shareholders Funds	Total shareholders' funds - Total receivables due from shareholders	Totale Patrimonio Netto - Crediti Verso Soci
CAPI		Capital	Capital stock	Capitale Sociale
OSFD		Other Shareholders Funds (incl. Reserves)	Total shareholders' funds - Total receivables due from shareholders - Capital stock	Totale Patrimonio Netto - Crediti Verso Soci - Capitale Sociale
NCLI	LTDB+ONCL	Non Current Liabilities	Total provisions for risks and charges + Severance indemnity reserve + Payables due beyond 12 months	Totale Fondi Rischi + Trattamento Di Fine Rapporto + Debiti A Oltre
LTDB		Long Term Debt	Bonds beyond 12 months + Convertible bonds beyond 12 months + Due to banks beyond 12 months + Due to other lenders beyond 12 months	Obbligazioni Oltre + Obbligazioni Convertibili Oltre + Debiti Vs Banche Oltre + Debiti Vs Altri Finanziatori Oltre
ONCL		Other non Current Liabilities (incl. Provisions)	Total provisions for risks and charges + Severance indemnity reserve + Payables due beyond 12 months - Bonds beyond 12 months - Convertible bonds beyond 12 months - Due to banks beyond 12 months - Due to other lenders beyond 12 months	Totale Fondi Rischi + Trattamento Di Fine Rapporto + Debiti A Oltre - Obbligazioni Oltre - Obbligazioni Convertibili Oltre - Debiti Vs Banche Oltre - Debiti Vs Altri Finanziatori Oltre
PROV		* Provisions	Total provisions for risks and charges	Totale Fondi Rischi
CULI	LOAN+CRED+OCLI	Current Liabilities	Payables due within 12 months + Total accrued expenses and deferred income	Debiti A Breve + Ratei E Risconti
LOAN		Loans	Bonds + Convertible bonds + Due to banks + Due to other lenders	Obbligazioni + Obbligazioni Convertibili + Debiti Vs Banche + Debiti Vs Altri Finanziatori
CRED		Creditors	Due to suppliers	Debiti Vs Fornitori

OCLI		Other Current Liabilities	Payables due within 12 months + Total accrued expenses and deferred income - Bonds - Convertible bonds - Due to banks - Due to other lenders - Due to suppliers	Debiti A Breve + Ratei E Risconti - Obbligazioni - Obbligazioni Convertibili - Debiti Vs Banche - Debiti Vs Altri Finanziatori - Debiti Vs Fornitori
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total assets - Total receivables due from shareholders	Totale Passivo
WKCA	STOK+DEBT-CRED	Working Capital	calculated	
NCUA	CUAS-CULI	Net current assets	calculated	
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	calculated	
EMPL		Number of Employees	Number of Employees	Dipendenti

8.2.20.2 Profit & Loss account

BvD Code	Formula	Global format	Italian format	Italian Label
OPRE		Operating Revenue / Turnover	Total value of production	Totale Valore Della Produzione
TURN		Sales	Revenues from sales and services	Ricavi Vendite E Prestazioni
COST		Cost of Goods Sold	N.A.	N.A.
GROS	OPRE-COST	Gross Profit	N.A.	N.A.
OOPE		Other Operating Expenses	N.A.	N.A.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating margin	Risultato Operativo
FIRE		Financial Revenue	Total income from equity investments + Total other financial income + Total Revaluations	Proventi Da Partecipazioni + Tot Altri Proventi + Tot Rivalutazioni
FIEC		Financial Expenses	Total Financial Charges -	Tot Oneri Finanziari - Utili E Perdite Su Cambi + Tot Svalutazioni

			Profit and Loss on Foreign Exchange + Total Writedowns	
FIPL	FIRE-FIEX	Financial Profit / Loss	Total financial income and charges + Total financial assets adjustments	Totale Proventi E Oneri Finanziari + Totale Rettifiche Att. Finanz
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Profit/Loss before taxation - Total extraordinary revenues and charges	Risultato Prima Delle Imposte - Totale Proventi/Oneri Straordinari
TAXA		Taxation	Total current, deferred and prepaid income taxes	Totale Imposte Sul Reddito Correnti, Differite E Anticipate
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Profit (Loss) - Total extraordinary revenues and charges	Utile/Perdita Di Esercizio - Totale Proventi/Oneri Straordinari
EXRE		Extraordinary and other Revenue	Extraordinary revenues	Proventi Straordinari
EXEX		Extraordinary and other Expenses	Extraordinary charges	Oneri Straordinari
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Total extraordinary revenues and charges	Totale Proventi/Oneri Straordinari
PL	PLAT+EXTR	Profit (Loss) for Period	Profit (Loss)	Utile/Perdita Di Esercizio
EXPT		Export turnover	N.A.	N.A.
MATE		Material Costs	Raw, consum. mat. and goods for resale + Variazione materie	Acquisti Di Materie + Variazione Materie

STAF		Cost of Employees	Total personnel costs	Tot Spese Personale
DEPR		Depreciation	Total depreciation, amortization and writedowns	Tot Ammortamenti E Svalutazioni
INTE		Interest Paid	Total Financial Charges	Tot Oneri Finanziari
RD		R&D expenses	N.A.	N.A.
CF	PL+DEPR	Cash Flow	calculated	
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	calculated	
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	calculated	
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	calculated	

Table last update: September 2011

8.2.21 Correspondence table for Japanese companies

8.2.21.1 Balance sheet

BvD Cod e	Formula	Orbis Label	Japan format
FIAS S	IFAS+TFAS+OFA	Fixed Assets	TotalFixedAssets
IFAS		Intangible Fixed Assets	IntangibleFixedAssets
TFAS		Tangible Fixed Assets	TangibleFixedAssets
OFA S		Other Fixed Assets (incl. Financial Fixed Assets)	TotalInvestment
CUA S AS	STOK+DEBT+OC	Current Assets	TotalCurrentAssets+Total deferred assets
STO K		Stocks	Inventories

DEBT		Debtors	AccountsReceivable+NotesReceivable+ConstructionWorkAccounts receivable +ReserveForDoubtfulAccounts+SpecialBaddebtsReserve1
OCA S		Other Current Assets	CashAndBank+MarketableSecurities+OtherCurrentAssetsTotal+Deferred assets
CAS H		* Cash and Cash Equivalent	CashAndBank
TOA S	FIAS+CUAS	Total Assets	TotalAssets
SHFD	CAPI+OSFD	Shareholders Funds	TotalEquity
CAPI		Capital	PaidInCapital+NewStockAmountPaid
OSFD		Other Shareholders Funds (incl. Reserves)	CapitalSurplus+EarnedSurplus+LandRevaluationExcess +AppraisalSecuritiesDifference+SelfStockAmountPaid+SelfStock
NCLI	LTDB+ONCL	Non Current Liabilities	TotalNonCurrentLiabilities
LTDB		Long Term Debt	Bonds+LongTermBorrowings
ONCL		Other non Current Liabilities (incl. Provisions)	LongTermAcceptancePayable+LongTermAccruedAmountPayable +ReserveForRetirementAllowances+FixedLiabilitiesReserve +LongTermCustomersDeposit+PostponementTaxDebt2+OtherFixed Assets
PRO V		* Provisions	ReserveForRetirementAllowances+FixedLiabilitiesReserve
CULI LI	LOAN+CRED+OC	Current Liabilities	TotalCurrentLiabilities
LOAN		Loans	ShortTermBorrowings+OneYearLongTermLoan+OneYearCorporate Bond
CRE D		Creditors	NotesPayable+AccountsPayable
OCLI		Other Current Liabilities	Other current liabilities
TSHFI	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	TotalEquityAndLiabilities
WKA	STOK+DEBT-CRED	Working Capital	calculated
NCUA	CUAS-CULI	Net current assets	calculated
ENV A	Market Cap+LTDB+LOAN-CASH	Enterprise Value	calculated
EMPL		Number of Employees	Employees

8.2.21.2 Profit & Loss account

BvD Cod e	Formula	Orbis Label	Japan format
OPRE		Operating Revenue / Turnover	TotalSales
TURN		Sales	Sales+Construction revenue
COST		Cost of Goods Sold	TotalCostOfGoodsSold
GROS	OPRE-COSTS	Gross Profit	GrossProfit
OOP		Other Operating Expenses	SellingGeneralAdminExpenses
OPPL	GROS-OOPE	Operating Profit (Loss)	OperatingProfit
FIRE		Financial Revenue	NonOperatingIncome
FIEX		Financial Expenses	NonOperatingExpenses
FIPL	FIRE-FIEX	Financial Profit / Loss	
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	OrdinaryProfit
TAXA		Taxation	CorporateTaxAllotment+CorporateTaxRefund+CorporateTaxAdjustment
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	
EXRE		Extraordinary and other Revenue	SpecialIncome
EXEX		Extraordinary and other Expenses	SpecialExpenses
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	
PL	PLAT+EXTR	Profit (Loss) for Period	NetProfitAfterTax
EXPT		Export turnover	n.a.
MATE		Material Costs	n.a.

STAF		Cost of Employees	Remuneration Executives + Salary + Bonus + Doubtful Debt Account + Retirement Allowance + Retirement Doubtful Debt Account + Court Welfare Expense + Welfare Expense + Miscellaneous Salaries
DEPR		Depreciation	Depreciation Execution
INTE		Interest Paid	Interest Expenses
RD		R&D expenses	Development Costs
CF	PL+DEPR	Cash Flow	
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	

8.2.22 Correspondence table for Korean companies

8.2.22.1 Balance sheet

BvD Code	Formula	Orbis Label	Korean format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	TOTAL FIXED ASSETS
IFAS		Intangible Fixed Assets	TOTAL INTANGIBLE ASSETS
TFAS		Tangible Fixed Assets	TOTAL TANGIBLE ASSETS
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	TOTAL INVESTMENTS ASSETS
CUAS	STOK+DEBT+OCAS	Current Assets	TOTAL CURRENT ASSETS
STOK		Stocks	TOTAL INVENTORY
DEBT		Debtors	Account receivables + A/R other
OCAS		Other Current Assets	TOTAL CURRENT ASSETS - TOTAL INVENTORY - Account receivables - A/R other
CASH		* Cash and Cash Equivalent	Cash & Cash Equivalents
TOAS	FIAS+CUAS	Total Assets	TOTAL ASSETS
SHFD	CAPI+OSFD	Shareholders Funds	TOTAL STOCKHOLDERS' EQUITY

CAPI		Capital	Capital stocks
OSFD		Other Shareholders Funds (incl. Reserves)	TOTAL STOCKHOLDERS' EQUITY - Capital stocks
NCLI	LTDB+ONCL	Non Current Liabilities	TOTAL LONG-TERM LIABILITIES
LTDB		Long Term Debt	Total bonds + Long-term borrowings
ONCL		Other non Current Liabilities (incl. Provisions)	TOTAL LONG-TERM LIABILITIES - Total bonds - Long-term borrowings
PROV		* Provisions	n.a.
CULI	LOAN+CRED+OCLI	Current Liabilities	TOTAL CURRENT LIABILITIES
LOAN		Loans	Short-term borrowings + Current portion of long-term liabilities
CRED		Creditors	Trade account payable
OCLI		Other Current Liabilities	TOTAL CURRENT LIABILITIES - Short-term borrowings - Current portion of long-term liabilities - Trade account payable
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	TOTAL LIABIL. & STOCKHOLDERS' EQUITY
WKCA	STOK+DEBT-CRED	Working Capital	Marketable securities + Account receivables + A/R other - Trade account payable
NCUA	CUAS-CULI	Net current assets	TOTAL CURRENT ASSETS - TOTAL CURRENT LIABILITIES
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Market Cap + Total bonds + Long-term borrowings + Short-term borrowings + Current portion of long-term liabilities - Cash & Cash Equivalents + Marketable securities
EMPL		Number of Employees	Number of employees

8.2.22.2 Profit & Loss account

BvD Code	Formula	Orbis Label	Korean format
OPRE		Operating Revenue / Turnover	SALES (NET)
TURN		Sales	SALES (NET)
COST		Cost of Goods Sold	COST OF SALES
GROS	OPRE-COST	Gross Profit	GROSS PROFIT
OOPE		Other Operating Expenses	SELLING & GENERAL ADMIN. EXPENSES
OPPL	GROS-OOPE	Operating Profit (Loss)	OPERATING INCOME
FIRE		Financial Revenue	NON-OPERATING INCOME
FIEX		Financial Expenses	NON-OPERATING EXPENSES
FIPL	FIRE-FIEX	Financial Profit / Loss	NON-OPERATING INCOME - NON-OPERATING EXPENSES
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	OPERATING INCOME + NON-OPERATING INCOME - NON-OPERATING EXPENSES

TAXA		Taxation	Income Taxes
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	OPERATING INCOME + NON-OPERATING INCOME - NON-OPERATING EXPENSES - Income Taxes
EXRE		Extraordinary and other Revenue	EXTRAORDINARY GAINS
EXEX		Extraordinary and other Expenses	EXTRAORDINARY LOSS
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	EXTRAORDINARY GAINS - EXTRAORDINARY LOSS
PL	PLAT+EXTR	Profit (Loss) for Period	NET INCOME
EXPT		Export turnover	(Export sales)
MATE		Material Costs	Cost of merchandise sold + Cost of finished goods sold
STAF		Cost of Employees	Personnel expenses
DEPR		Depreciation	Amortization of intangible assets + Depreciation
INTE		Interest Paid	Financial Charges
RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	NET INCOME + Amortization of intangible assets + Depreciation
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Income Taxes + NET INCOME + Personnel expenses + Amortization of intangible assets + Depreciation + Financial Charges
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	OPERATING INCOME
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	OPERATING INCOME + Amortization of intangible assets + Depreciation

8.2.23 Correspondence table for Latvian companies

[Download the correspondence table in Excel with labels in local language](#)

8.2.23.1 Balance sheet

BvD Code	Formula	Global format	Latvian format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	TOTAL LONG TERM ASSETS
IFAS		Intangible Fixed Assets	Intangible assets
TFAS		Tangible Fixed Assets	Fixed assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Investment properties + Biological assets + Long-term financial investment
CUAS	STOK+DEBT+OCAS	Current Assets	TOTAL CURRENT ASSETS
STOK		Stocks	Inventory

DEBT		Debtors	Accounts receivable
OCAS		Other Current Assets	Debtors + Long term investment held for sale + Securities and capital participation + Cash
CASH		* Cash and Cash Equivalent	Cash
TOAS	FIAS+CUAS	Total Assets	BALANCE
SHFD	CAPI+OSFD	Shareholders Funds	TOTAL EQUITY (including minority interests)
CAPI		Capital	Stock equity
OSFD		Other Shareholders Funds (incl. Reserves)	Share premium account + Long-term asset revaluation reserve + Reserves + Financial instrument revaluation reserve + Retained earnings + Minority interests
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term liabilities + TOTAL PROVISIONS FOR LIABILITIES AND CHARGES
LTDB		Long Term Debt	Debenture loans + Convertible loans + Credit institutions + Other loans
ONCL		Other non Current Liabilities (incl. Provisions)	Other non current liab + Provisions
PROV		* Provisions	TOTAL PROVISIONS FOR LIABILITIES AND CHARGES
CULI	LOAN+CRED+OCLI	Current Liabilities	Short- term liabilities
LOAN		Loans	Debenture loans + Convertible loans + Credit institutions + Other loans
CRED		Creditors	Accounts payable
OCLI		Other Current Liabilities	Other short term liabilities (inc. deferred taxes, dividends,etc.)
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	BALANCE
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.23.2 Profit & Loss account

BvD Code	Formula	Global format	Latvian format 1	Latvian format 2
OPRE		Operating Revenue / Turnover	Net turnover + Other operating income	Net turnover + Variation in stocks of finished goods and in work in progress + Work performed for own purposes and capitalised + Other operating income
TURN		Sales	Net turnover	Net turnover
COST		Cost of Goods Sold	Production costs	n.a.
GROS	OPRE-COST	Gross Profit	Calculated as OPRE - COST	n.a.
OOPE		Other Operating Expenses	Distribution costs + Administrative costs + Other operating costs	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Calculated as GROS - OOPE	Net turnover + Variation in stocks of finished goods and in work in progress + Work performed for own purposes and capitalised + Other operating income - Material costs - Staff costs - Write-off of assets - Other operating charges
FIRE		Financial Revenue	Income from participating interests + Income from other capital participation, securities and loans forming part of the long-term assets + Other interests receivable and similar income	Income from participating interests + Income from other capital participation, securities and loans forming part of the long-term assets + Other interests receivable and similar income
FIEX		Financial Expenses	Write-offs of financial fixed assets, securities and capital participation held as current assets + Interest payable and similar charges	Write-offs of financial fixed assets, securities and capital participation held as current assets + Interest payable and similar charges
FIPL	FIRE-FIEX	Financial Profit / Loss	Calculated as FIRE - FIEX	Calculated as FIRE - FIEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Profit or loss before extra ordinary items and taxes	Profit or loss before extra ordinary items and taxes
TAXA		Taxation	Tax on profit for the financial year +	Tax on profit for the financial year + Deferred

			Deferred income tax + Other taxes	income tax + Other taxes
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary income	Extraordinary income
EXEX		Extraordinary and other Expenses	Extraordinary charges	Extraordinary charges
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Net profit or loss for the financial year	Net profit or loss for the financial year
EXPT		Export turnover	n.a.	n.a.
MATE		Material Costs	n.a.	Raw materials and consumables
STAF		Cost of Employees	n.a.	Staff costs
DEPR		Depreciation	n.a.	Write-off of assets
INTE		Interest Paid	Interest payable and similar charges	Interest payable and similar charges
RD		R&D expenses	n.a.	n.a.
CF	PL+DEPR	Cash Flow	Calculated	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated

8.2.24Correspondence table for Lithuanian companies

8.2.24.1 Balance sheet

BvD Code	Formula	Global format	Lithuanian format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	LONG-TERM ASSETS
IFAS		Intangible Fixed Assets	Intangible assets
TFAS		Tangible Fixed Assets	Tangible assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial assets + Other non-current assets
CUAS	STOK+DEBT+OCAS	Current Assets	SHORT-TERM ASSETS
STOK		Stocks	Stocks
DEBT		Debtors	Trade debtors
OCAS		Other Current Assets	Prepayments + Contracts in progress + Receivables from subsidiaries and associates + Other amounts receivable + Other current assets + Cash and cash equivalents
CASH		* Cash and Cash Equivalent	Cash and cash equivalents
TOAS	FIAS+CUAS	Total Assets	TOTAL ASSETS
SHFD	CAPI+OSFD	Shareholders Funds	EQUITY + GRANTS, SUBSIDIES
CAPI		Capital	Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Revaluation reserve + Reserves + Profit (loss) brought forward + GRANTS, SUBSIDIES
NCLI	LTDB+ONCL	Non Current Liabilities	Amounts payable after one year and long-term liabilities
LTDB		Long Term Debt	Financial debts
ONCL		Other non Current Liabilities (incl. Provisions)	Trade amounts payable + Amounts received in advance + Provisions + Deferred tax liabilities + Other amounts payable and long-term liabilities
PROV		* Provisions	Provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	Amounts payable within one year and short-term liabilities
LOAN		Loans	Financial debts
CRED		Creditors	Trade amounts payable
OCLI		Other Current Liabilities	Short term portion of long term debts + Amounts received in advance + Profit tax liabilities + Liabilities related with labour relations + Provisions + Other amounts payable and short-term liabilities

TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	TOTAL OWNER'S EQUITY AND LIABILITIES
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.24.2 Profit & Loss account

BvD Code	Formula	Global format	Lithuanian format
OPRE		Operating Revenue / Turnover	Sales income + Other operating revenue
TURN		Sales	Sales income
COST		Cost of Goods Sold	Cost of sales
GROS	OPRE-COST	Gross Profit	Gross profit (loss) + Other operating revenue
OOPE		Other Operating Expenses	Operating expenses + Other operating expenses
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating profit (loss) + Other operations
FIRE		Financial Revenue	Revenue from financial and investing activities
FIEX		Financial Expenses	Expenses of financial and investing activities
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial and investing activities
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Profit (loss) from ordinary activities
TAXA		Taxation	Profit tax
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary gain
EXEX		Extraordinary and other Expenses	Extraordinary losses
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Net profit (loss)
EXPT		Export turnover	n.a.

MATE		Material Costs	n.a.
STAF		Cost of Employees	n.a.
DEPR		Depreciation	n.a.
INTE		Interest Paid	n.a.
RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

 **Notes:** Companies for which we receive limited financials, the value we receive is a range.

- Employees range

Min	Max	Value provided by the IP
0	4	2
5	9	7
10	19	15
20	39	30
40	75	58
76	149	113
150	299	225
300	499	400
500	999	750
1000	100000	50500

- Turnover range

Min	Max	Value provided by the IP
0	10000	5000
10001	100000	55001
100001	300000	200001
300001	500000	400001
500001	700000	600001
700001	900000	800001
900001	1500000	1200001
1500001	3000000	2250001
3000001	5000000	4000001
5000001	7000000	6000001
7000001	20000000	13500001
20000001	50000000	35000001
50000001	100000000	75000001
100000001	99999999999	500050000000

8.2.25Correspondence table for Maltese companies

8.2.25.1 Balance sheet

BvD Code	Formula	Global format	Maltese format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Total Fixed Assets
IFAS		Intangible Fixed Assets	Intangible Assets
TFAS		Tangible Fixed Assets	Tangible Assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial Assets
CUAS	STOK+DEBT+OCAS	Current Assets	Total Current Assets + Deferred Tax Assets
STOK		Stocks	Inventory
DEBT		Debtors	Receivables and Debtors
OCAS		Other Current Assets	Claims towards associated companies + Short-term Investments + Cash + Deferred Tax Assets + Other Current Assets
CASH		* Cash and Cash Equivalent	Cash
TOAS	FIAS+CUAS	Total Assets	Total Assets
SHFD	CAPI+OSFD	Shareholders Funds	Total Equity + Minority Holdings in Equity
CAPI		Capital	Issued Share Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Profit & Loss Account + Other Equity + Minority Holdings in Equity
NCLI	LTDB+ONCL	Non Current Liabilities	Pension Funds Liabilities + Tax Liabilities + Other Liabilities + Long-Term Debts
LTDB		Long Term Debt	Long-Term Debts
ONCL		Other non Current Liabilities (incl. Provisions)	Pension Funds Liabilities + Tax Liabilities + Other Liabilities
PROV		* Provisions	n.a.
CULI	LOAN+CRED+OCLI	Current Liabilities	Total-Short Term Debt
LOAN		Loans	Loans Overdraft
CRED		Creditors	Creditors
OCLI		Other Current Liabilities	Debts towards associated companies + Next year Payment + Other Short-Term Debt
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Debts and Equity
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.25.2 Profit & Loss account

BvD Code	Formula	Global format	Maltese format
OPRE		Operating Revenue / Turnover	Total Revenue
TURN		Sales	Revenue from Main Operations
COST		Cost of Goods Sold	Cost of Sales

GROS	OPRE-COST	Gross Profit	Total Revenue - Cost of Sales
OOPE		Other Operating Expenses	Staff cost + Administrative & other expenses + Distribution cost + Deprecation of fixed assets
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating Profit
FIRE		Financial Revenue	Financial Income + Other Financial Items
FIEX		Financial Expenses	Financial Cost
FIPL	FIRE-FIEX	Financial Profit / Loss	Net Financial Items
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Income from Operations before Tax
TAXA		Taxation	Taxes
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Income from Operations after Tax
EXRE		Extraordinary and other Revenue	Extraordinary Income
EXEX		Extraordinary and other Expenses	Extraordinary Cost
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary Income/Cost + Income from Associated Companies
PL	PLAT+EXTR	Profit (Loss) for Period	Net Profit
EXPT		Export turnover	n.a.
MATE		Material Costs	n.a.
STAF		Cost of Employees	Staff Cost
DEPR		Depreciation	Deprecation of fixed assets
INTE		Interest Paid	n.a.
RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

8.2.26 Correspondence table for Moldavian companies

8.2.26.1 Balance sheet

BvD Code	Formula	Amadeus Label	Moldavian format	Romanian label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Intangible assets + Long-term tangible assets + Long-term financial assets + Other long-term assets	Active nemateriale + Active materiale pe termen lung + Active financiare pe termen lung + Alte active pe termen lung
IFAS		Intangible Fixed Assets	Intangible assets	Active nemateriale
TFAS		Tangible Fixed Assets	Long-term tangible assets	Active materiale pe termen lung
OFAS		Other Fixed Assets (incl.)	Long-term financial assets + Other long-term assets	Active financiare pe termen lung + Alte active pe termen lung

		Financial Fixed Assets)		
CUAS	STOK+DEBT+OCAS	Current Assets	Stocks of goods and materials + Short-term receivables + Short-term investments + Cash + Other current assets	Stocuri de mărfuri și materiale + Creanțe pe termen scurt + Investiții pe termen scurt + Mijloace bănești + Alte active curente
STOK		Stocks	Stocks of goods and materials	Stocuri de mărfuri și materiale
DEBT		Debtors	Short-term receivables	Creanțe pe termen scurt
OCAS		Other Current Assets	Short-term investments + Cash + Other current assets	Investiții pe termen scurt + Mijloace bănești + Alte active curente
CASH		* Cash and Cash Equivalent	Cash	Mijloace bănești
TOAS	FIAS+CUAS	Total Assets	Fixed assets + Current assets	Active pe termen lung + Active curente
SHFD	CAPI+OSFD	Shareholders Funds	Total statutory and supplementary capital + Total reserves + Total undistributed profits (uncovered losses) + Secondary capital	Total capital statutar și suplimentar + Rezerve totale + Total profit nerepartizat (pierdere neacoperită) + Capital secundar
CAPI		Capital	Total statutory and supplementary capital	Total capital statutar și suplimentar
OSFD		Other Shareholders Funds (incl. Reserves)	Total reserves + Total undistributed profits (uncovered losses) + Secondary capital	Rezerve totale + Total profit nerepartizat (pierdere neacoperită) + Capital secundar
NCLI	LTDB+ONCL	Non Current Liabilities	Long term liabilities	Datorii pe termen lung
LTDB		Long Term Debt	Long-term financial debts	Datorii financiare pe termen lung
ONCL		Other non Current Liabilities (incl. Provisions)	Calculated long-term debts	Datorii pe termen lung calculate
PROV		* Provisions	n.a.	n.a.
CULI	LOAN+CRED+OCLI	Current Liabilities	Short term liabilities	Datorii pe termen scurt
LOAN		Loans	Short-term financial debts	Datorii financiare pe termen scurt
CRED		Creditors	Short-term commercial debts	Datorii comerciale pe termen scurt
OCLI		Other Current Liabilities	Calculated short-term debts	Datorii pe termen scurt calculate
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total statutory and supplementary capital + Total reserves + Total undistributed profits (uncovered losses) + Secondary capital + Long term liabilities + Short term liabilities	Total capital statutar și suplimentar + Rezerve totale + Total profit nerepartizat (pierdere neacoperită) + Capital secundar + Datorii pe termen lung + Datorii pe termen scurt

WKCA	STOK+DEBT-CRED	Working Capital	Calculated	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated	Calculated
EMPL		Number of Employees	Number of Employees	Number of Employees

8.2.26.2 Profit & Loss account

BvD Code	Formula	Amadeus Label	Moldavian format	Romanian label
OPRE		Operating Revenue / Turnover	Net sales + other operational revenue	Vînzări nete + Alte venituri operaționale
TURN		Sales	Net sales	Vînzări nete
COST		Cost of Goods Sold	Cost of sales	Costul vînzărilor
GROS	OPRE-COST	Gross Profit	Net sales + other operational revenue - Cost of sales	Vînzări nete + Alte venituri operaționale - Costul vînzărilor
OOPE		Other Operating Expenses	Commercial costs + General and administrative costs + Other operational costs	Cheltuieli comerciale + Cheltuieli generale și administrative + Alte cheltuieli operaționale
OPPL	GROS-OOPE	Operating Profit (Loss)	Net sales + other operational revenue - Cost of sales - Commercial costs - General and administrative costs - Other operational costs	Vînzări nete + Alte venituri operaționale - Costul vînzărilor - Cheltuieli comerciale - Cheltuieli generale și administrative - Alte cheltuieli operaționale
FIRE		Financial Revenue	n.a.	n.a.
FIEX		Financial Expenses	n.a.	n.a.
FIPL	FIRE-FIEX	Financial Profit / Loss	Result from investment operations: profit (loss) + Result from financial operations: profit (loss)	Rezultatul din activitatea de investiții:profit(pierdere) + Rezultatul din activitatea financiară:profit(pierdere)
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Net sales + other operational revenue - Cost of sales - Commercial costs - General and administrative costs - Other operational costs	Vînzări nete + Alte venituri operaționale - Costul vînzărilor - Cheltuieli comerciale - Cheltuieli generale și administrative - Alte cheltuieli operaționale + Rezultatul din activitatea de investiții:profit(pierdere) + Rezultatul din activitatea financiară:profit(pierdere)

			+ Result from investment operations: profit (loss) + Result from financial operations: profit (loss)	
TAXA		Taxation	Income tax costs (or savings)	Cheltuieli (economii) privind impozitul pe venit
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Net sales + other operational revenue - Cost of sales - Commercial costs - General and administrative costs - Other operational costs + Result from investment operations: profit (loss) + Result from financial operations: profit (loss) - Income tax costs (or savings)	Vînzări nete + Alte venituri operaționale - Costul vînzărilor - Cheltuieli comerciale - Cheltuieli generale și administrative - Alte cheltuieli operaționale + Rezultatul din activitatea de investiții:profit(pierdere) + Rezultatul din activitatea financiară:profit(pierdere) - Cheltuieli (economii) privind impozitul pe venit
EXRE		Extraordinary and other Revenue	n.a.	n.a.
EXEX		Extraordinary and other Expenses	n.a.	n.a.
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary result: profit (loss)	Rezultatul excepțional:profit(pierdere)
PL	PLAT+EXTR	Profit (Loss) for Period	Net sales + other operational revenue - Cost of sales - Commercial costs - General and administrative costs - Other operational costs + Result from investment operations: profit (loss) + Result from financial operations: profit (loss) - Income tax costs (or savings) + Extraordinary result: profit (loss)	Vînzări nete + Alte venituri operaționale - Costul vînzărilor - Cheltuieli comerciale - Cheltuieli generale și administrative - Alte cheltuieli operaționale + Rezultatul din activitatea de investiții:profit(pierdere) + Rezultatul din activitatea financiară:profit(pierdere) - Cheltuieli (economii) privind impozitul pe venit + Rezultatul excepțional:profit(pierdere)

EXPT		Export turnover	n.a.	n.a.
MATE		Material Costs	n.a.	n.a.
STAF		Cost of Employees	n.a.	n.a.
DEPR		Depreciation	n.a.	n.a.
INTE		Interest Paid	n.a.	n.a.
RD		R&D expenses	n.a.	n.a.
CF	PL+DEPR	Cash Flow	Calculated	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated

8.2.27 Correspondence table for Montenegrin companies

8.2.27.1 Balance sheet

BvD Code	Formula	Amadeus Label	Montenegrin format	Montenegrin label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Non-Current Assets + Unpaid Issued Capital	Stalna Imovina + Neuplaćeni Upisani Kapital
IFAS		Intangible Fixed Assets	Intangible Investments	Nematerijalna Ulaganja
TFAS		Tangible Fixed Assets	Property, plant equipment and biological agents	Nekretnine, Postrojenja, Oprema I Biloška Sredstva
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Unpaid Issued Capital + Goodwill + Long Term Financial Investments	Neuplaćeni Upisani Kapital + Goodwill + Dugoročni Finansijski Plasmani
CUAS	STOK+DEBT+OCAS	Current Assets	Circulating assets + Deferred fiscal amounts + Non-current amounts earmarked for the sale and operational amounts suspended	Obrtna sredstva + Odložena poreska sredstva + Stalna sredstva namenjenje i sred.poslovanja koje obustavljamo
STOK		Stocks	Inventories	Zalihe
DEBT		Debtors	Short term claims investments	Kratkoročna potraživanja, plasmani
OCAS		Other Current Assets	Deferred fiscal amounts + Non-current amounts earmarked for the sale and operational amounts suspended + Cash and cash equivalents	Odložena poreska sredstva + stalna sredstva namenjenje i sred.poslovanja koje obustavljamo + Gotovina i gotovinski ekvivalenti

CASH		* Cash and Cash Equivalent	Cash and cash equivalents	Gotovina i gotovinski ekvivalenti
TOAS	FIAS+CUAS	Total Assets	Total Assets	Ukupna Aktiva
SHFD	CAPI+OSFD	Shareholders Funds	Capital	Kapital
CAPI		Capital	Original capital	Osnovni kapital
OSFD		Other Shareholders Funds (incl. Reserves)	Unpaid issued capital + Reserves + Positive revaluation reserves and unrealized gains based on the financial means available for the sales - Negative revaluation reserves and unrealized losses based on the financial means available for the sales + Unallocated profit - Loss - Redeemed own shares and redeemed own portions	Neuplaceni upisani kapital + Rezerve + Pozitivne rev.rezerve i neraliz.dobici po osnovu fin.sred.raspol.za prodaju - Negativne rev.rezerve i neraliz.gubici po osnovu fin.sred.raspoloživih za prodaju + nerasporedjeni dobit - Gubitak - Otkupljene sopstvene akcije i otkup.sopstveni udeli
NCLI	LTDB+ONCL	Non Current Liabilities	Long term obligations + Long term reservations + Deferred fiscal obligations	Dugoročna rezervisanja + Dugoročne obaveze + Odlozene poreske obaveze
LTDB		Long Term Debt	Long term loans	Dugoročni krediti
ONCL		Other non Current Liabilities (incl. Provisions)	Other long term obligations + Long term reservations + Deferred fiscal obligations	Ostale dugoročne obaveze + Dugoročna rezervisanja + Odlozene poreske obaveze
PROV		* Provisions	n.a.	n.a.
CULI	LOAN+CRED+OCLI	Current Liabilities	Short term reservations + Short term obligations	Kratkoročna rezervisanja I Kratkoročne obaveze
LOAN		Loans	Obligations from the operations	Obaveze iz poslovanja
CRED		Creditors	Short term financial obligations	Kratkoročne finansijske obaveze
OCLI		Other Current Liabilities	Obligations based on the means earmarked for sales and means of operations which is suspended + Other short term obligations and accrued costs + Obligations based on the VAT and other public revenues + Obligations based on the profit tax + Short term reservations	Obaveze po osn.sredst.namenjenih prodaji i sredstava poslov.koje je obustavljeno + Ostale kratkoročne obaveze i PVR + Obaveze po osnovu PDV i ostalih prihoda + Obaveze po osnovu poreza na dobit + Kratkoročna rezervisanja
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Liabilities	Ukupna Pasiva
WKCA	STOK+DEBT-CRED	Working Capital	Calculated	Calculated

NCUA	CUAS-CULI	Net current assets	Calculated	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated	Calculated
EMPL		Number of Employees	Number of Employees	Number of Employees

8.2.27.2 Profit & Loss account

BvD Code	Formula	Amadeus Label	Montenegrin format	Montenegrin label
OPRE		Operating Revenue / Turnover	Operating Revenues	Poslovni Prihodi
TURN		Sales	Operating Revenues	Poslovni Prihodi
COST		Cost of Goods Sold	n.a.	n.a.
GROS	OPRE-COST	Gross Profit	n.a.	n.a.
OOPE		Other Operating Expenses	n.a.	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating Revenues - Operating Expenses	Poslovni Prihodi - Poslovni Rashodi
FIRE		Financial Revenue	Finance income	Finansijski prihodi
FIEX		Financial Expenses	Finance expenses	Finansijski rashodi
FIPL	FIRE-FIEX	Financial Profit / Loss	Finance profit/loss	Finansijski rezultat
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Operating Revenues - Operating Expenses + Finance profit/loss	Poslovni Prihodi - Poslovni Rashodi + Finansijski rezultat
TAXA		Taxation	Tax	Poreski rashod perioda
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Operating Revenues - Operating Expenses + Finance profit/loss - Tax	Poslovni Prihodi - Poslovni Rashodi + Finansijski rezultat - Poreski rashod perioda
EXRE		Extraordinary and other Revenue	Other income	Ostali prihodi
EXEX		Extraordinary and other Expenses	Other expenses	Ostali rashodi
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Other profit/loss	Rezultat iz ostalih aktivnosti
PL	PLAT+EXTR	Profit (Loss) for Period	Profit/loss for the year	Neto rezultat
EXPT		Export turnover	n.a.	n.a.
MATE		Material Costs	Original value of the sold goods + Cost of material	Nabavna vrednost prodato robe + Troškovi materijala
STAF		Cost of Employees	Costs of earnings, compensation for earnings and other personal expenditures	Troškovi zarada, naknada zarad.i ostali lični rashodi
DEPR		Depreciation	Depreciation and amortization	Troškovi amortizacije i rezervisanja
INTE		Interest Paid	n.a.	n.a.
RD		R&D expenses	n.a.	n.a.
CF	PL+DEPR	Cash Flow	Calculated	Calculated

AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated

8.2.28 Correspondence table for Norwegian companies

8.2.28.1 Balance sheet

BvD Code	Formula	Global format	Norwegian format	Norwegian Label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Total fixed assets	Sum Varige Driftsmidler
IFAS		Intangible Fixed Assets	Total intangible assets	Sum Immatrielle Eiendeler
TFAS		Tangible Fixed Assets	Total fixed assets	Sum Varige Driftsmidler
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Total financial capital assets + Other Capital assets	Sum Finansielle Anleggsmideler
CUAS	STOK+DEBT+OCAS	Current Assets	Total current assets	Total Sum Omløpsmidler + Andre anleggsmidler
STOK		Stocks	Gross inventory	Varebeholdning
DEBT		Debtors	Receivable trade	Kundefordringer
OCAS		Other Current Assets	Total receivable - Trade receivables + Total investments + Cash/Cash in bank, postal giro + Other current assets	Sum Fordringer - Kundefordringer + Sum Investeringer + Kasse/bank + Andre omløpsmidler
CASH		* Cash and Cash Equivalent	Cash/cash in bank, postal giro	Kasse/bank
TOAS	FIAS+CUAS	Total Assets	Total assets	Sum Eiendeler
SHFD	CAPI+OSFD	Shareholders Funds	Total equity capital + Total purposed controlled obligations	Sum Egenkapital + Sum Avsetning Forpliktelser
CAPI		Capital	Total paid in capital	Sum Innskutt Egenkapital
OSFD		Other Shareholders Funds (incl. Reserves)	Total earned equity capital + Total purposed controlled obligations	Sum Opptjent Egenkapital + Sum Avsetning Forpliktelser
NCLI	LTDB+ONCL	Non Current Liabilities	Total long-term liabilities	Sum Langsiktig Gjeld
LTDB		Long Term Debt	Debt to financial institutions (long-term)	Gjeld til kreditinstitusj.
ONCL		Other non Current Liabilities (incl. Provisions)	Convertible loans + Bond loans + Subordinated loan capital + Liabilities consolidated companies (long-term) + Other long-term liabilities	Konvertible lån + Obligasjonslån + Ansvarlig lånekapital + Konserngjeld + Øvrig langsiktig gjeld
PROV		* Provisions	n.a.	n.a.

CULI	LOAN+CRED+OCLI	Current Liabilities	Total short-term liabilities	Sum Kortsiktig gjeld
LOAN		Loans	Debt to financial institutions (short-term)	Gjeld til kreditinstitusj.
CRED		Creditors	Debt to suppliers	Leverandørgjeld
OCLI		Other Current Liabilities	Certificated loans + Tax payable + Accrued VAT, taxes withheld, natural insurance premiums etc + Dividends + Liabilities consolidated companies (Short term) + Other short term liabilities	Sertifikatlån + Betalbar skatt + Skyldig off. Avgifter + Utbytte + Konserngjeld + Øvrig kortsiktig gjeld
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Equity and Liabilities	Sum Egenkapital Og Gjeld
WKCA	STOK+DEBT-CRED	Working Capital	Calculated	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated	Calculated
EMPL		Number of Employees	Number of Employees	Antall ansatte

8.2.28.2 Profit & Loss account

BvD Code	Formula	Global format	Norwegian format	Norwegian Label
OPRE		Operating Revenue / Turnover	Total operating incomes	Sum Driftsinntekter
TURN		Sales	Gross income	Salgsinntekter
COST		Cost of Goods Sold	n.a.	n.a.
GROS	OPRE-COST	Gross Profit	n.a.	n.a.
OOPE		Other Operating Expenses	n.a.	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating income	Driftsresultat
FIRE		Financial Revenue	Total finance incomes	Sum Finansinntekter
FIEX		Financial Expenses	Total finance expenses	Sum Finanskostnader
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial income	Netto Finansielle Poster
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Profit/Loss for the year before taxes	Ordinært Resultat Før Skatt
TAXA		Taxation	Tax on profit/loss + Tax on	Årets skattekostnad + Skattekost. ekstraord.res.

			extraordinary profit/loss	
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Netto result for the year - Tax on extraordinary profit/loss	Ordinært Resultat - Skattekost. ekstraord.res.
EXRE		Extraordinary and other Revenue	Extraordinary income	Ekstraordinær inntekt
EXEX		Extraordinary and other Expenses	Extraordinary costs	Ekstraordinær kostnad
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Total extraordinary items - Tax on extraordinary profit/loss - Minority Interest	Sum Ekstraordinære Poster - Skattekost. ekstraord.res. - Minoritetsinteresse
PL	PLAT+EXTR	Profit (Loss) for Period	Profit/loss for the year after taxes - Minority Interest	Årsresultat - Minoritetsinteresse
EXPT		Export turnover	n.a.	n.a.
MATE		Material Costs	Cost of goods sold	Varekostnad
STAF		Cost of Employees	Payroll costs	Lønnskostnad
DEPR		Depreciation	Depreciation + write downs	Avskrivning + Nedskrivning
INTE		Interest Paid	Other interest charge	Annen rentekostnad
RD		R&D expenses	n.a.	n.a.
CF	PL+DEPR	Cash Flow	Calculated	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation)	Calculated	Calculated

		and Amortization)	
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8.2.29 Correspondence table for Polish companies

8.2.29.1 Balance sheet

BvD Code	Formula	Global format	Polish format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets
IFAS		Intangible Fixed Assets	Intangible assets
TFAS		Tangible Fixed Assets	Fixed tangible assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Long-term debtors + Long-term investments + Long-term prepayments and accruals
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets
STOK		Stocks	Stocks
DEBT		Debtors	Current liabilities of debtors
OCAS		Other Current Assets	Short-term investments + Short-term prepayments and accruals
CASH		* Cash and Cash Equivalent	Cash means and other cash assets
TOAS	FIAS+CUAS	Total Assets	Total assets
SHFD	CAPI+OSFD	Shareholders Funds	Equity (fund)
CAPI		Capital	Stated Capital (fund)
OSFD		Other Shareholders Funds (incl. Reserves)	Due stated capital + Entity's own shares + Supplementary capital + Revaluation capital + Other reserve capitals + Profits (losses) from previous years + Net profit (losses) for the financial year + Distribution of net profit for the financial year
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term creditors + Reserves for creditors
LTDB		Long Term Debt	Long-term creditors/Other entities/credits and loans + debt securities
ONCL		Other non Current Liabilities (incl. Provisions)	Long-term creditors/related entities + Long- term creditors/Other Entities/Other creditors + Long-term creditors/Other Entities/Other + Provisions for creditors
PROV		* Provisions	Provisions for creditors (B1)
CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term creditors + Accruals and deferred income
LOAN		Loans	Short-term creditors/Other entities/credits and loans + debt securities
CRED		Creditors	Short-term creditors/Related entities/Trade credits with maturity period of up to and over 12 month + Short-term creditors/Other entities/Trade credits with maturity period of up to and over 12 month
OCLI		Other Current Liabilities	Short-term creditors/Related entities/Other + Short-term creditors/Other entities/Other liabilities + Prepayments for deliveries + bills of exchange payable + Taxes, customs duties, insurance and other benefits payable + Remuneration + Other + Short-term creditors/Special funds + Accruals and deferred income

TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.29.2 Profit & Loss account

BvD Code	Formula	Global format	Polish format 1	Polish format 2
OPRE		Operating Revenue / Turnover	Net revenue on sales and sales equivalents + Other operating revenue	Net revenue on sales and sales equivalents + Other operating revenue
TURN		Sales	Net revenue on sales and sales equivalents	Net revenue on sales and sales equivalents
COST		Cost of Goods Sold	n.a.	Cost of goods sold
GROS	OPRE-COST	Gross Profit	n.a.	Net revenue on sales and sales equivalents + Other operating revenue - Cost of goods sold
OOPE		Other Operating Expenses	n.a.	Net revenue on sales and sales equivalents + Other operating revenue - Cost of goods sold - Operating profit (loss)
OPPL	GROS-OOPE	Operating Profit (Loss)	Profit/Loss on business activity	Profit/Loss on business activity
FIRE		Financial Revenue	Financial revenue	Financial revenue
FIEX		Financial Expenses	Financial expenses	Financial expenses
FIPL	FIRE-FIEX	Financial Profit / Loss	Calculated as FIRE - FIEX	Calculated as FIRE - FIEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Calculated as OPPL + FIPL	Calculated as OPPL + FIPL
TAXA		Taxation	Taxation	Taxation
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary revenue	Extraordinary revenue
EXEX		Extraordinary and other Expenses	Extraordinary expenses	Extraordinary expenses
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Calculated as PLAT + EXTR	Calculated as PLAT + EXTR
EXPT		Export turnover	n.a.	n.a.
MATE		Material Costs	Consumption of materials and energy + Value of	n.a.

			goods and materials sold	
STAF		Cost of Employees	Salaries	n.a.
DEPR		Depreciation	Depreciation	n.a.
INTE		Interest Paid	Interest paid	Interest paid
RD		R&D expenses	n.a.	n.a.
CF	PL+DEPR	Cash Flow	Calculated	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated

 **Notes:**

Companies for which the number of employees is not published in Financial Statement, the value we receive is a range from the Statistical Office.

Min	Max	Value provided by the IP
1	5	3
6	9	7
10	19	15
20	24	23
25	49	38
50	99	75
100	199	150
200	249	225
250	499	375
500	999	750
1000	1499	1250
1500	1999	1750
2000	2499	2250
2500	2999	2750
3000	3999	3500
4000	4999	4500
5000	9999	7500
1000		1000

8.2.30 Correspondence table for Portuguese companies

8.2.30.1 Balance sheet

BvD Code	Formula	Global format	Portuguese format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed and other noncurrent assets
IFAS		Intangible Fixed Assets	Intangible fixed assets
TFAS		Tangible Fixed Assets	Tangible fixed assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Start-up expenses

CUAS	STOK+DEBT+OCAS	Current Assets	Current Assets + Prepayments and accrued income
STOK		Stocks	Stocks
DEBT		Debtors	Debtors
OCAS		Other Current Assets	Short-term financial investments + Cash at bank and in hand + Prepayments and accrued income
CASH		* Cash and Cash Equivalent	Cash at bank and in hand
TOAS	FIAS+CUAS	Total Assets	Total assets
SHFD	CAPI+OSFD	Shareholders Funds	Shareholders' funds + Minority interests
CAPI		Capital	Subscribed capital stock
OSFD		Other Shareholders Funds (incl. Reserves)	Own shares + Additional paid in capital + Issue Premium + Capital reserve on consolidation + Net equity adjustments in group and associated companies + Revaluation reserves + Reserves + Past year's results + Net profit (loss) of the year + Minority interests
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term debt + Provision for risks and expenses
LTDB		Long Term Debt	Long-term debt
ONCL		Other non Current Liabilities (incl. Provisions)	Provision for risks and expenses
PROV		* Provisions	Provision for risks and expenses
CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term liabilities + Accruals and deferred income
LOAN		Loans	Bond borrowing + Participating bond borrowing + Debits to credit institutions + Other borrowing
CRED		Creditors	Suppliers
OCLI		Other Current Liabilities	Advances from customers + Shareholders (quotaholders) + Advances from customers + Suppliers of fixed assets - current account + State and other public entities + Other creditors + Accruals and deferred income
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Liabilities and Shareholders' funds
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of employees

8.2.30.2 Profit & Loss account

BvD Code	Formula	Global format	Portuguese format
OPRE		Operating Revenue / Turnover	Operating revenues
TURN		Sales	Net sales + Services
COST		Cost of Goods Sold	n.a.
GROS	OPRE-COST	Gross Profit	n.a.

OOPE		Other Operating Expenses	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating income (loss)
FIRE		Financial Revenue	Financial revenues
FIEX		Financial Expenses	Financial and similar expenses
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial income (loss)
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Income (loss) from ordinary activities
TAXA		Taxation	Corporate income tax
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary income
EXEX		Extraordinary and other Expenses	Extraordinary expenses
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary income (loss)
PL	PLAT+EXTR	Profit (Loss) for Period	Income (loss) for the year + Income (loss) of minority interests
EXPT		Export turnover	n.a.
MATE		Material Costs	Cts goods sold + mat. consumed
STAF		Cost of Employees	Personnel expenses
DEPR		Depreciation	Depreciation
INTE		Interest Paid	Interest expenses and similar costs
RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

8.2.31 Correspondence table for Romanian companies

8.2.31.1 Balance sheet

BvD Code	Formula	Global format	Romanian format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets total
IFAS		Intangible Fixed Assets	Intangible fixed assets
TFAS		Tangible Fixed Assets	Tangible fixed assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial assets
CUAS	STOK+DEBT+OCAS	Current Assets	Pre-paid expenses
STOK		Stocks	Stock
DEBT		Debtors	Debtors
OCAS		Other Current Assets	Short term investments + Cash and banks + Pre-paid expenses
CASH		* Cash and Cash Equivalent	Cash and banks

TOAS	FIAS+CUAS	Total Assets	Fixed assets Total + Current assets total + pre-paid expenses
SHFD	CAPI+OSFD	Shareholders Funds	Capitals total
CAPI		Capital	Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Capitals total - Capital
NCLI	LTDB+ONCL	Non Current Liabilities	Liabilities (Accounts to be paid in a time period over one year) + Provisions + In advance/Pre-paid income
LTDB		Long Term Debt	Bond Issued + Amounts due to credit institutions
ONCL		Other non Current Liabilities (incl. Provisions)	Other liabilities (advances from customers, Trade liabilities, trade bills payable,etc) + Provisions + In advance/Pre-paid income
PROV		* Provisions	Provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	Liabilities (Accounts to be paid in a time period until a year)
LOAN		Loans	Bond Issued + Amounts due to credit institutions
CRED		Creditors	Trade Liabilities
OCLI		Other Current Liabilities	Advances from customers + Trade bills payable + Amounts due to related entities + Amounts due relating to participating interests + Other liabilities
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Capital + Liabilities (Accounts to be paid in a time period over one year) + Provisions + In advance/Pre-paid income + Debt (Accounts to be paid in a time period until a year)
WKCA	STOK+DEBT-CRED	Working Capital	calculated
NCUA	CUAS-CULI	Net current assets	calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	calculated
EMPL		Number of Employees	Number of employees

8.2.31.2 Profit & Loss account

BvD Code	Formula	Global format	Romanian format
OPRE		Operating Revenue / Turnover	Operating income total
TURN		Sales	Net turnover
COST		Cost of Goods Sold	N.A.
GROS	OPRE-COST	Gross Profit	N.A.
OOPE		Other Operating Expenses	N.A.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating profit or loss
FIRE		Financial Revenue	Financial income total
FIEX		Financial Expenses	Financial expenses total
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial profit or loss
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Current profit or loss

TAXA		Taxation	Profit tax + Income tax and other taxes not included above
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Current financial profit or loss - Profit tax - Income tax and other taxes not included above
EXRE		Extraordinary and other Revenue	Income from subsidies for extraordinary events and the like
EXEX		Extraordinary and other Expenses	Expenses related to natural disasters and other extraordinary events
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary activity profit or loss
PL	PLAT+EXTR	Profit (Loss) for Period	Net profit or loss
EXPT		Export turnover	N.A.
MATE		Material Costs	Raw materials and consumables + Inventory changes + Cost of goods sold (Note)
STAF		Cost of Employees	Personnel expenses
DEPR		Depreciation	Adjustments of tangible and intangible fixed assets + Adjustments related to current assets
INTE		Interest Paid	Interest expenses
RD		R&D expenses	N.A.
CF	PL+DEPR	Cash Flow	calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	calculated

 **Notes:** Our database results from the official figures registered at the Ministry of Finance. The data is provided by CCIR who formats each data delivery to BvD by mapping the detailed accounts to the BvD format. Unfortunately, because the Romanian format has changed many times in the past, only the latest mapping is available. We are therefore not in a position to verify mappings or figures for years prior to 2007.

8.2.32 Correspondence table for Russian companies

8.2.32.1 Balance sheet

BvD Code	Formula	Global format	Russian format - Type 5 (since 2006)	Russian format - Type 4 (2003 - 2005)
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Non-current assets	Non-current assets
IFAS		Intangible Fixed Assets	Intangible assets	Intangible assets

TFAS		Tangible Fixed Assets	Fixed assets + Unfinished construction	Fixed assets + Unfinished construction
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Income investments in real stocks of materials + Long-term investments of money + Deferred tax assets + Other non-current assets	Income investments in real stocks of materials + Long-term investments of money + Deferred tax assets + Other non-current assets
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets	Current assets
STOK		Stocks	Stocks	Stocks
DEBT		Debtors	Customers and clients (with a maturity of 12 months after the reporting date and to be paid within 12 months following the reporting date)	Customers and clients (with a maturity of 12 months after the reporting date and to be paid within 12 months following the reporting date)
OCAS		Other Current Assets	Value added tax for acquired value + Other Accounts receivable with a maturity of 12 months after the reporting date + Other Accounts receivable to be paid within 12 months following the reporting date + Short-term investments of money + Money + Other circulating assets	Value added tax for acquired value + Other Accounts receivable with a maturity of 12 months after the reporting date + Other Accounts receivable to be paid within 12 months following the reporting date + Short-term investments of money + Money + Other

				circulating assets
CASH		* Cash and Cash Equivalent	Money + Other circulating assets	Money + Other circulating assets
TOAS	FIAS+CUAS	Total Assets	Total assets	Total assets
SHFD	CAPI+OSFD	Shareholders Funds	Capital and reserves	Capital and reserves
CAPI		Capital	Authorized capital	Authorized capital
OSFD		Other Shareholders Funds (incl. Reserves)	Added capital + Reserve capital + Undistributed profit (uncovered damage)	Added capital + Reserve capital + Undistributed profit (uncovered damage)
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term liabilities	Long-term liabilities
LTDB		Long Term Debt	Loans and credits	Loans and credits
ONCL		Other non Current Liabilities (incl. Provisions)	Deferred tax liabilities + Other long-term liabilities	Deferred tax liabilities + Other long-term liabilities
PROV		* Provisions	n.a.	n.a.
CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term liabilities	Short-term liabilities
LOAN		Loans	Debt and borrowing	Debt and borrowing
CRED		Creditors	Suppliers and contractors	Suppliers and contractors
OCLI		Other Current Liabilities	liabilities for personnel of the company + liabilities for state extra-budgetary funds + tax liabilities + other creditors + Indebtedness in terms of distribution of earnings to shareholders + Incomes of future periods + Reserves of forthcoming costs + Other short-term liabilities	liabilities for personnel of the company + liabilities for state extra-budgetary funds + tax liabilities + other creditors + Indebtedness in terms of distribution of earnings to shareholders + Incomes of future periods +

					Reserves of forthcoming costs + Other short-term liabilities
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total shareholders funds and liabilities		Total shareholders funds and liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated		Calculated
NCUA	CUAS-CULI	Net current assets	Calculated		Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated		Calculated
EMPL		Number of Employees	Number of employees		Number of employees

8.2.32.2 Profit & Loss account

BvD Code	Formula	Global format	Russian format - Type 5 (since 2006)	Russian format - Type 4 (2003 - 2005)
OPRE		Operating Revenue / Turnover	Net proceeds (minus VAT, excises and similar obligatory payments)	Net proceeds (minus VAT, excises and similar obligatory payments)
TURN		Sales	n.a.	n.a.
COST		Cost of Goods Sold	Cost of sold goods, production, services	Cost of sold goods, production, services
GROS	OPRE-COST	Gross Profit	Calculated as OPRE - COST	Calculated as OPRE - COST
OOPE		Other Operating Expenses	Commercial costs + Executive expenses	Commercial costs + Executive expenses
OPPL	GROS-OOPE	Operating Profit (Loss)	Calculated as GROS - OOPE	Calculated as GROS - OOPE
FIRE		Financial Revenue	Interest receivable + Income from shares in other enterprises	Interest receivable + Income from shares in other enterprises + Other operating incomes
FLEX		Financial Expenses	Interest payable	Interest payable + Other operating expenses
FIPL	FIRE-FLEX	Financial Profit / Loss	Calculated as FIRE - FLEX	Calculated as FIRE - FLEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Calculated as OPPL + FIPL	Calculated as OPPL + FIPL
TAXA		Taxation	Current profit tax + Deferred tax liabilities -	Current profit tax + Deferred tax liabilities - Deferred tax assets

			Deferred tax assets	
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Other incomes	Extraordinary income
EXEX		Extraordinary and other Expenses	Other expenses	Extraordinary expenses
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Net profit (loss) of accounting period	Net profit (loss) of accounting period
EXPT		Export turnover	n.a.	n.a.
MATE		Material Costs	n.a.	n.a.
STAF		Cost of Employees	n.a.	n.a.
DEPR		Depreciation	n.a.	n.a.
INTE		Interest Paid	Interest payable	Interest payable
RD		R&D expenses	n.a.	n.a.
CF	PL+DEPR	Cash Flow	Calculated	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated

8.2.33 Correspondence table for Serbian companies

8.2.33.1 Balance sheet

BvD Code	Formula	Global format	Serbian label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Permanent assets
IFAS		Intangible Fixed Assets	Intangible assets + Goodwill
TFAS		Tangible Fixed Assets	Immovables, Plants, Equipment and Biological resources
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Long-term financial investments + Subscribed capital unpaid
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets + Deferred tax assets + Loss above equity
STOK		Stocks	Inventories
DEBT		Debtors	Receivables
OCAS		Other Current Assets	Permanent assets for sale and assets of businesses to be ceased + Receivables for overpaid taxes on profit + Short term financial investments + cash & cash equivalent + VAT and accrued expenses + Deferred taxes + Loss above equity
CASH		* Cash and Cash Equivalent	Cash and Cash equivalents
TOAS	FIAS+CUAS	Total Assets	Total assets

SHFD	CAPI+OSFD	Shareholders Funds	Equity
CAPI		Capital	Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Subscribed capital unpaid + Reserves + Revaluation reserves + unrealized profit from securities - Unrealized losses from securities + retained earnings-Loss-Treasury shares
NCLI	LTDB+ONCL	Non Current Liabilities	Long-term liabilities + Long-term provisions
LTDB		Long Term Debt	Long term loans
ONCL		Other non Current Liabilities (incl. Provisions)	Other long-term liabilities + Long-term provisions
PROV		* Provisions	Long-term provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term liabilities + Deferred tax liabilities
LOAN		Loans	Short-term financial liabilities
CRED		Creditors	Operating liabilities
OCLI		Other Current Liabilities	Liabilities derived from assets for sale and assets of businesses to be ceased + Other short-term liabilities + Liabilities derived from VAT and other public revenues and deferred expenses + Liabilities derived from tax on profit + Deferred tax liabilities
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.33.2 Profit & Loss account

BvD Code	Formula	Global format	Serbian label
OPRE		Operating Revenue / Turnover	Operating income
TURN		Sales	Sales of goods
COST		Cost of Goods Sold	N.A.
GROS	OPRE-COST	Gross Profit	N.A.
OOPE		Other Operating Expenses	N.A.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating profit or Operating loss
FIRE		Financial Revenue	Financial income
FIEX		Financial Expenses	Financial expenses
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial income - financial expenses
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Operating profit + Financial profit

TAXA		Taxation	Tax expense of a period + Deferred tax expense of a period + Deferred tax income of a period
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Operating profit + (Financial income - financial expenses) - (Tax expense of a period + Deferred tax expense of a period + Deferred tax income of a period)
EXRE		Extraordinary and other Revenue	Other income
EXEX		Extraordinary and other Expenses	Other expenses + Personnel indemnities paid to employer
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Other income - Other expenses- Personnel indemnities paid to employer
PL	PLAT+EXTR	Profit (Loss) for Period	Operating profit (or loss)
EXPT		Export turnover	N.A.
MATE		Material Costs	Raw Material cost + Cost of goods sold
STAF		Cost of Employees	Salaries, wages and other personnel indemnities
DEPR		Depreciation	Depreciation and provision costs
INTE		Interest Paid	Interest expense
RD		R&D expenses	N.A.
CF	PL+DEPR	Cash Flow	calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	calculated

8.2.34 Correspondence table for Slovakian companies

8.2.34.1 Balance sheet

BvD Code	Formula	Global format	Slovakian format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets
IFAS		Intangible Fixed Assets	Intangible fixed assets
TFAS		Tangible Fixed Assets	Tangible fixed assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial investments
CUAS	STOK+DEBT+OCAS	Current Assets	Total Current assets

STOK		Stocks	Inventory
DEBT		Debtors	Trade receivables
OCAS		Other Current Assets	Other current assets + Unpaid share capital
CASH		* Cash and Cash Equivalent	Cash in hand + Bank accounts
TOAS	FIAS+CUAS	Total Assets	Total Assets
SHFD	CAPI+OSFD	Shareholders Funds	Equity and Capital Funds
CAPI		Capital	Share Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Capital Funds + Reserve fund, indivisib. fund & other. reserve appropr. retain. earnings + Profit (loss) from previous years + Profit (loss) from current year
NCLI	LTDB+ONCL	Non Current Liabilities	Total long-term debts
LTDB		Long Term Debt	Long-term Bank loans
ONCL		Other non Current Liabilities (incl. Provisions)	Long term Liabilities + Other Provisions
PROV		* Provisions	n.a.
CULI	LOAN+CRED+OCLI	Current Liabilities	Total short-term payables
LOAN		Loans	Bank loans and overdrafts
CRED		Creditors	Short-term trade payables

OCLI		Other Current Liabilities	Not invoiced supplies + Due to employees + Social security and health insurance payables + State (taxes and subsidies) + State (deferred taxes) + Payables to partners, coop. memb. and syndicate memb + Payables to dominated and controlled persons + Payables to accounting units under dominance + Other debt in consolidated group + Other liabilities + Short-term provisions + Accruals
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of employees

8.2.34.2 Profit & Loss account

BvD Code	Formula	Global format	Slovakian format
OPRE		Operating Revenue / Turnover	Sales of Goods + Production
TURN		Sales	Revenues from Main Operations
COST		Cost of Goods Sold	Cost of sales (Only for IFRS accounts)
GROS	OPRE-COST	Gross Profit	Gross profit + Other operating income (Only for IFRS accounts)
OOPE		Other Operating Expenses	Distribution costs + Administrative costs + Other operating expenses + Profit on disposal of discontinuing operations (Only for IFRS accounts)
OPPL	GROS-OOPE	Operating Profit (Loss)	Profit from Operations
FIRE		Financial Revenue	Interest Income

FIEX		Financial Expenses	Interest expense - Other financial costs
FIPL	FIRE-FIEX	Financial Profit / Loss	Profit (loss) from financial operations
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Income from operations before tax
TAXA		Taxation	Income tax on operations
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Profit (loss) before extraordinary items
EXRE		Extraordinary and other Revenue	Total extraordinary revenues
EXEX		Extraordinary and other Expenses	Extraordinary costs
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Profit (loss) from extraordinary items
PL	PLAT+EXTR	Profit (Loss) for Period	Profit (loss) from current year
EXPT		Export turnover	n.a.
MATE		Material Costs	Material and energy consumption + Cost of goods sold
STAF		Cost of Employees	Personnel costs
DEPR		Depreciation	Depreciation of tan. and intan. fixed assets
INTE		Interest Paid	Interest expense
RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

Table last update: September 2011

 **Notes:**

Companies for which the number of employees is not published in Financial Statement, the value we receive is a range from the Statistical Office.

Min	Max	Value provided by the IP
1	1	1
2	2	2
3	4	3
5	9	7

10	19	15
20	24	23
25	49	38
50	99	75
100	149	125
150	199	175
200	249	225
250	499	375
500	999	750
1000	1999	1500
2000	2999	2500
3000	3999	3500
4000	4999	4500
5000	9999	7500
10000	19999	15000
20000	29999	25000
30000		30000

8.2.35 Correspondence table for Slovenian companies

8.2.35.1 Balance sheet

BvD Code	Formula	Global format	Slovenian format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed Assets
IFAS		Intangible Fixed Assets	Intangible fixed assets
TFAS		Tangible Fixed Assets	Tangible fixed assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Long-term investments + Long-term operating receivables + Deferred tax assets
CUAS	STOK+DEBT+OCAS	Current Assets	Current Assets + Deferred Costs and Accrued Revenues
STOK		Stocks	Inventories
DEBT		Debtors	Short-term operating receivables
OCAS		Other Current Assets	Deferred Costs and Accrued Revenues + Short-term investments + Bank balance, cheques and cash on hand + Non-current assets (disposal groups) for sale
CASH		* Cash and Cash Equivalent	Bank balance, cheques and cash on hand
TOAS	FIAS+CUAS	Total Assets	Total Assets
SHFD	CAPI+OSFD	Shareholders Funds	Equity Capital
CAPI		Capital	Called capital
OSFD		Other Shareholders Funds (incl. Reserves)	Equity Capital - Called Capital
NCLI	LTDB+ONCL	Non Current Liabilities	Provisions + Long-term Financial and Operating Liabilities + Long-term accrued costs and deferred revenue
LTDB		Long Term Debt	Long-term financial liabilities
ONCL		Other non Current Liabilities (incl. Provisions)	Long-term operating liabilities + Deferred tax receivables + Provisions + Long-term accrued costs and deferred revenue

PROV		* Provisions	n.a.
CULI	LOAN+CRED+OCLI	Current Liabilities	Short-term Financial and Operating Liabilities + Accrued Costs and Deferred Revenues
LOAN		Loans	Short-term Financial Liabilities + Other short-term Financial Liabilities
CRED		Creditors	Short-term Operating Liabilities
OCLI		Other Current Liabilities	Liabilities of disposal groups + Accrued Costs and Deferred Revenues
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.35.2 Profit & Loss account

BvD Code	Formula	Global format	Slovenian format
OPRE		Operating Revenue / Turnover	Operating Income
TURN		Sales	Net Sales
COST		Cost of Goods Sold	n.a.
GROS	OPRE-COST	Gross Profit	n.a.
OOPE		Other Operating Expenses	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating Result (Profit) - Operating Result (Loss)
FIRE		Financial Revenue	Financial revenues
FIEX		Financial Expenses	Financial expenses
FIPL	FIRE-FIEX	Financial Profit / Loss	Calculated as FIRE - FIEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Calculated as OPPL + FIPL
TAXA		Taxation	Income Tax + Deferred taxes
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary Revenues
EXEX		Extraordinary and other Expenses	Extraordinary Expenses
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Net Profit for the period
EXPT		Export turnover	Net Sales - Net sales revenues from domestic market
MATE		Material Costs	Cost of goods, materials sold and costs of materials used
STAF		Cost of Employees	Labour costs
DEPR		Depreciation	Depreciation and amortization costs
INTE		Interest Paid	Financial expenses from operating liabilities
RD		R&D expenses	n.a.

CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

8.2.36 Correspondence table for Spanish companies

[Download the correspondence table in Excel with labels in local language](#)

8.2.36.1 Balance sheet

BvD Code	Formula	Global format	Spanish format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Non current assets
IFAS		Intangible Fixed Assets	Intangible assets
TFAS		Tangible Fixed Assets	Tangible assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Real state investments + Long term investments in associated and affiliated companies + Long Term Financial Investments + Assets by deferred taxes
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets
STOK		Stocks	Stocks
DEBT		Debtors	Trade Debtors and other receivable accounts
OCAS		Other Current Assets	Non-current assets maintained for sale + Short term investments in associated and affiliated companies + Short Term Financial Investments + Short term periodifications + Cash and equivalents
CASH		* Cash and Cash Equivalent	Cash and equivalents
TOAS	FIAS+CUAS	Total Assets	Total assets
SHFD	CAPI+OSFD	Shareholders Funds	Net worth
CAPI		Capital	Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Issue premium + Reserves + Net worth own shares and participations + Results from previous years + Other loans from partners + Exercise Result + Interim dividend + Other net worth instruments + Value changes adjustments + Received legacies, grants and subventions
NCLI	LTDB+ONCL	Non Current Liabilities	Non current liabilities
LTDB		Long Term Debt	Long term debts + Long term debts with associated and affiliated companies
ONCL		Other non Current Liabilities (incl. Provisions)	Long term provisions + Liabilities by deferred taxes + Short term periodifications
PROV		* Provisions	Long term provisions
CULI	LOAN+CRED+OCLI	Current Liabilities	Current liabilities
LOAN		Loans	Debts with bank entities + Financial leasing creditors
CRED		Creditors	Suppliers

OCLI		Other Current Liabilities	Liabilities related with non-current assets maintained for sale + Short term provisions + Other short term debts + Short term debts with associated and affiliated companies + Other payable accounts + Short term periodifications + Short term debts with special characteristics
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total net worth and liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of employees

8.2.36.2 Profit & Loss account

BvD Code	Formula	Global format	Spanish format
OPRE		Operating Revenue / Turnover	Net Turnover + Other operating income
TURN		Sales	Net Turnover
COST		Cost of Goods Sold	n.a.
GROS	OPRE-COST	Gross Profit	n.a.
OOPE		Other Operating Expenses	n.a.
OPPL	GROS-OOPE	Operating Profit (Loss)	Operating result
FIRE		Financial Revenue	Financial income + Reasonable value variation on financial instruments (if>0) + Exchange differences (if >0)
FLEX		Financial Expenses	Financial expenses + Reasonable value variation on financial instruments (if<0) + Exchange differences (if <0)
FIPL	FIRE-FLEX	Financial Profit / Loss	Financial result
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Result before taxes
TAXA		Taxation	Taxes on profits
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Exercise result coming from continued operations
EXRE		Extraordinary and other Revenue	
EXEX		Extraordinary and other Expenses	
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Net of taxes exercise result coming from discontinued operations
PL	PLAT+EXTR	Profit (Loss) for Period	Exercise result
EXPT		Export turnover	n.a.
MATE		Material Costs	Supplies
STAF		Cost of Employees	Labour cost
DEPR		Depreciation	Amortization of fixed assets
INTE		Interest Paid	Financial expenses

RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

8.2.37 Correspondence table for Swedish companies

8.2.37.1 Balance sheet

BvD Code	Formula	Global format	Swedish Label	Swedish Label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Total fixed assets	Summa anläggningstillgångar
IFAS		Intangible Fixed Assets	Total intangible fixed assets	Summa immateriella anläggningstillgångar
TFAS		Tangible Fixed Assets	Total tangible fixed assets	Summa materiella anläggningstillgångar
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Total financial fixed assets	Summa finansiella anläggningstillgångar
CUAS	STOK+DEBT+OCAS	Current Assets	Total current assets	Summa omsättningstillgångar
STOK		Stocks	Total inventories	Summa varulager
DEBT		Debtors	Accounts receivable	Kundfordringar
OCAS		Other Current Assets	Receivables from group and associated companies + Other current receivables + Total current investments + Total cash and bank balances	Fordringar hos koncern- och intressebolag + Övriga kortfristiga fordringar + Summa kassa och bank
CASH		* Cash and Cash Equivalent	Total cash and bank balances	Summa kassa och bank
TOAS	FIAS+CUAS	Total Assets	Total assets	Övriga kortfristiga fordringar
SHFD	CAPI+OSFD	Shareholders Funds	Total equity + Total untaxed reserves + Minority interests	Summa eget kapital + Summa obeskattade reserver + Minoritetsintressen
CAPI		Capital	Share capital	Aktiekapital
OSFD		Other Shareholders Funds (incl. Reserves)	Share premium reserve + Revaluation reserves + Other restricted equity + Group contribution + Shareholders contribution	Överkursfond + Uppskrivningsfond + Övrigt bundet eget kapital + Koncernbidrag + Aktieägartillskott + Balanserat

			+ Profit/loss brought forward + Net profit/loss for year + Total untaxed reserves + Minority interests	resultat + Årets resultat + Summa obeskattade reserver + Minoritetsintressen
NCLI	LTDB+ONCL	Non Current Liabilities	Total long-term liabilities + Total provisions	Summa långfristiga skulder + Summa avsättningar
LTDB		Long Term Debt	Long-term liabilities to credit institutions + Bond loans	Långfr. skulder till kreditinstitut + Obligationslån
ONCL		Other non Current Liabilities (incl. Provisions)	Total provisions + Long-term liabilities to group and associated companies + Other Long-term liabilities	Summa avsättningar + Långfr skulder till koncern- och intresseföretag + Övriga långfristiga skulder
PROV		* Provisions	Total provisions	Summa avsättningar
CULI	LOAN+CRED+OCLI	Current Liabilities	Total current liabilities	Summa kortfristiga skulder
LOAN		Loans	Current liabilities to credit institutions	Kortfr. skulder till kreditinstitut
CRED		Creditors	Account payable - trade	Leverantörsskulder
OCLI		Other Current Liabilities	Other current liabilities + Current liabilities to group and associated companies	Övriga kortfristiga skulder + Kortfr skulder till koncern- och intresseföretag
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total shareholders' equity and liabilities	Summa eget kapital och skulder
WKCA	STOK+DEBT-CRED	Working Capital	calculated	calculated
NCUA	CUAS-CULI	Net current assets	calculated	calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	calculated	calculated
EMPL		Number of Employees	Number of employees	Antal anställda

8.2.37.2 Profit & Loss account

Bv D Co de	Formula	Global format	Swedish format - COST FORMAT	Swedish label-COST FORMAT	Swedish format - FUNCTION FORMAT	Swedish label-FUNCTION FORMAT
OP RE		Operating Revenue	Net sales + Other operating income	Nettoomsättning + Övriga rörelseintäkter	Net sales + Other operating income	Nettoomsättning + Övriga rörelseintäkter

		/ Turnover				
TUR	N	Sales	Net sales	Nettoomsättning	Net sales	Nettoomsättning
CO	ST	Cost of Goods Sold	N.A.	N.A.	Cost of goods sold	Kostnad sålda varor
GR	OPRE-COST OS	Gross Profit	N.A.	N.A.	Gross profit/loss + Other operating income (Note)	Bruttoresultat + Övriga rörelseintäkter (Note)
OO	OPE	Other Operating Expenses	N.A.	N.A.	Selling expenses+Administrative expenses + Research and Development costs - Items affecting comparability + Other operating expense	Försäljningskostnader + Administrationskostnader + Forsknings-/Utv-kostnade + Jämförelsestörande poster + Övriga rörelsekostnader
OPP	GROS-OOPPE L	Operating Profit (Loss)	Operating profit	Rörelseresultat	Operating profit	Rörelseresultat
FIR	E	Financial Revenue	Total financial income	Summa finansiella intäkter	Total financial income	Summa finansiella intäkter
FIE	X	Financial Expenses	Total financial expenses	Summa finansiella kostnader	Total financial expenses	Summa finansiella kostnader
FIP	FIRE-FIEX L	Financial Profit / Loss	Total financial income - Total financial expenses	Summa finansiella intäkter - Summa finansiella kostnader	Total financial income - Total financial expenses	Summa finansiella intäkter - Summa finansiella kostnader
PLB	OPPL+FIPL T	Profit (Loss) before Taxation	Profit/Loss after financial income and expenses	Resultat efter finansiella intäkter och kostnader	Profit/Loss after financial income and expenses	Resultat efter finansiella intäkter och kostnader
TAX	A	Taxation	Tax	Skatt	Tax	Skatt
PLA	PLBT-TAXA T	Profit (Loss) after Taxation	Profit/Loss after financial income and expenses - Tax	Resultat efter finansiella intäkter och kostnader - Skatt	Profit/Loss after financial income and expenses - Tax	Resultat efter finansiella intäkter och kostnader - Skatt
EXR	E	Extraordinary and other Revenue	Extraordinary income	Extraordinära intäkter	Extraordinary income	Extraordinära intäkter

EXEX		Extraordinary and other Expense s	Extraordinary expense	Extraordinära kostnader	Extraordinary expense	Extraordinära kostnader
EXT	EXRE-EXEXR	Extraordinary and other Profit (Loss)	Extraordinary income - Extraordinary expense	Extraordinära intäkter - Extraordinära kostnader	Extraordinary income - Extraordinary expense	Extraordinära intäkter - Extraordinära kostnader
PL	PLAT+EXTR	Profit (Loss) for Period	Profit/Loss after financial income and expenses - Tax + Extraordinary income - Extraordinary expense	Resultat efter finansiella intäkter och kostnader - Skatt + Extraordinära intäkter - Extraordinära kostnader	Profit/Loss after financial income and expenses - Tax + Extraordinary income - Extraordinary expense	Resultat efter finansiella intäkter och kostnader - Skatt + Extraordinära intäkter - Extraordinära kostnader
EXP		Export turnover	N.A.	N.A.	N.A.	NA
MA TE		Material Costs	Raw materials/consumables + Goods for resale	Råvaror/förnöd enheter + Handelsvaror	N.A.	NA
STA F		Cost of Employees	Personnel costs	Personalkostnader	N.A.	NA
DEP R		Depreciation	Depreciation/amortisation	Avskrivningar	Total Depreciation/amortisation	Avskrivningar
INT E		Interest Paid	Interest expense to group companies + External interest expenses	Räntekostnader till koncernförgreif + Externa räntekostnader	Interest expense to group companies + External interest expenses	Räntekostnader till koncernförgreif - Externa räntekostnader
RD		R&D expenses	N.A.	N.A.	Research and Development costs	Forsknings-/Utvikningskostnader
CF	PL+DEPR	Cash Flow	calculated	calculated	calculated	calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	calculated	calculated	calculated	calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	calculated	calculated	calculated	calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before	calculated	calculated	calculated	calculated

		Interest, Taxes, Deprecia tion and Amortiza tion)				
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Table last update: September 2011

8.2.38 Correspondence table for Swiss companies

8.2.38.1 Balance sheet

BvD Code	Formula	Amadeus Label	Swiss format	German label
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets	Anlagevermögen
IFAS		Intangible Fixed Assets	Intangible assets	Immaterielle Anlagen
TFAS		Tangible Fixed Assets	Tangible assets	Sachanlagen
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Financial assets + Other fixed assets	Finanzanlagen + Anderes Anlagevermögen
CUAS	STOK+DEBT+OCAS	Current Assets	Current assets	Umlaufvermögen
STOK		Stocks	Inventory	Vorräte
DEBT		Debtors	Trade accounts receivables	Forderungen aus Lieferungen und Leistungen
OCAS		Other Current Assets	Other current assets	Anderes Umlaufvermögen
CASH		* Cash and Cash Equivalent	Liquid assets	Flüssige Mittel
TOAS	FIAS+CUAS	Total Assets	Total assets	Total Aktiven / Vermögen
SHFD	CAPI+OSFD	Shareholders Funds	Shareholders equity + Minority interests / Third-party interest in equity	Eigenkapital + Minderheitsanteile
CAPI		Capital	Capital of the organisation	Kapital der Organisation
OSFD		Other Shareholders Funds (incl. Reserves)	Other shareholders equity + Minority interests / Third-party interest in equity	Anderes Eigenkapital + Minderheitsanteile
NCLI	LTDB+ONCL	Non Current Liabilities	Non current liabilities	Langfristiges Fremdkapital
LTDB		Long Term Debt	Non current financial liabilities	Langfristige Finanzverbindlichkeiten

ONCL		Other non Current Liabilities (incl. Provisions)	Other non current liabilities + Non current provisions	Sonstige langfristige Verbindlichkeiten + Langfristige Rückstellungen
PROV		* Provisions	Non current provisions	Langfristige Rückstellungen
CULI	LOAN+CRED+OCLI	Current Liabilities	Current liabilities	Kurzfristiges Fremdkapital
LOAN		Loans	Current financial liabilities	Kurzfristige Finanzverbindlichkeiten
CRED		Creditors	Trade accounts payable	Verbindlichkeiten aus Lieferungen und Leistungen
OCLI		Other Current Liabilities	Other current liabilities	Anderes kurzfristiges Fremdkapital
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Liabilities, equity	Total Passiven / Kapital
WKCA	STOK+DEBT-CRED	Working Capital	Calculated	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated	Calculated
EMPL		Number of Employees	Number of Employees	Number of Employees

8.2.38.2 Profit & Loss account

BvD Code	Formula	Amadeus Label	Swiss format	German label
OPRE		Operating Revenue / Turnover	Operating income	Betrieblicher Ertrag
TURN		Sales	Sales proceeds	Nettoerlös aus Lieferungen und Leistungen
COST		Cost of Goods Sold	Cost of goods sold	Kosten der verkauften Produkte
GROS	OPRE-COST	Gross Profit	Gross operating profit	Bruttogewinn
OOPE		Other Operating Expenses	Other operating expenses	Andere betriebliche Aufwendungen
OPPL	GROS-OOPE	Operating Profit (Loss)	Earnings before interest and taxes	Betriebliches Ergebnis
FIRE		Financial Revenue	Financial income	Finanzieller Ertrag
FIEX		Financial Expenses	Financial expenses	Finanzieller Aufwand
FIPL	FIRE-FIEX	Financial Profit / Loss	Financial result	Finanzergebnis
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Earnings before extraordinary items	Ordentliches Ergebnis
TAXA		Taxation	Taxes	Steuern

PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Earnings before extraordinary items - Taxes	Ordentliches Ergebnis - Steuern
EXRE		Extraordinary and other Revenue	Extraordinary and non operating income	Ausserordentlicher + betriebsfremder Ertrag
EXEX		Extraordinary and other Expenses	Extraordinary and non operating expenses	Ausserordentlicher + betriebsfremder Aufwand
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Extraordinary and non operating result	Ausserordentliches- und betriebsfremdes Ergebnis
PL	PLAT+EXTR	Profit (Loss) for Period	Result after taxes	Ergebnis nach Steuern
EXPT		Export turnover	Operating income * Export percentage	Betrieblicher Ertrag * Export percentage
MATE		Material Costs	Material cost	Materialaufwand
STAF		Cost of Employees	Personnel expenses	Personalaufwand
DEPR		Depreciation	Depreciation of tangible assets	Abschreibungen auf Sachanlagen
INTE		Interest Paid	Interest expenses	Zinsaufwand
RD		R&D expenses	R&D expenses	F&E Aufwand
CF	PL+DEPR	Cash Flow	Calculated	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated	Calculated

8.2.39 Correspondence table for Turkish companies

8.2.39.1 Balance sheet

BvD Code	Formula	Global format	Turkish format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed Assets
IFAS		Intangible Fixed Assets	Intangible Assets
TFAS		Tangible Fixed Assets	Tangible Fixed Assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Calculated as FIAS - IFAS - TFAS
CUAS	STOK+DEBT+OCAS	Current Assets	Current Assets
STOK		Stocks	Inventories
DEBT		Debtors	Short Term Trade Debtors
OCAS		Other Current Assets	Calculated as CUAS - STOK - DEBT
CASH		* Cash and Cash Equivalent	Cash and Equivalents

TOAS	FIAS+CUAS	Total Assets	Total Assets
SHFD	CAPI+OSFD	Shareholders Funds	NETWORTH
CAPI		Capital	Paid-up Capital
OSFD		Other Shareholders Funds (incl. Reserves)	Calculated as SHFD - CAPI
NCLI	LTDB+ONCL	Non Current Liabilities	Long Term Liabilities
LTDB		Long Term Debt	Long Term Financial Liabilities
ONCL		Other non Current Liabilities (incl. Provisions)	Calculated as NCLI - LTDB
PROV		* Provisions	Provisions for Expenses
CULI	LOAN+CRED+OCLI	Current Liabilities	Current Liabilities
LOAN		Loans	Short Term Financial Liabilities
CRED		Creditors	Short Term Trade Creditors
OCLI		Other Current Liabilities	Calculated as CULI - LOAN - CRED
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total Liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.39.2 Profit & Loss account

BvD Code	Formula	Global format	Turkish format
OPRE		Operating Revenue / Turnover	Net Sales
TURN		Sales	n.a.
COST		Cost of Goods Sold	Cost of Sales
GROS	OPRE-COST	Gross Profit	Calculated as OPRE - COST
OOPE		Other Operating Expenses	Selling / Admin Expenses
OPPL	GROS-OOPE	Operating Profit (Loss)	Calculated as GROS - OOPE
FIRE		Financial Revenue	Misc Financial Income
FIEX		Financial Expenses	Misc Financial Expenses + Interest payable
FIPL	FIRE-FIEX	Financial Profit / Loss	Calculated as FIRE - FIEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Calculated as OPPL + FIPL
TAXA		Taxation	Taxation
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary Income and Profit
EXEX		Extraordinary and other Expenses	Extraordinary Expenses and Losses

EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Calculated as PLAT + EXTR
EXPT		Export turnover	Exports
MATE		Material Costs	n.a.
STAF		Cost of Employees	n.a.
DEPR		Depreciation	n.a.
INTE		Interest Paid	Interest Payable
RD		R&D expenses	Research and Development Expenses
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

8.2.40 Correspondence table for Ukrainian companies

8.2.40.1 Balance sheet

BvD Code	Formula	Global format	Ukrainian format
FIAS	IFAS+TFAS+OFAS	Fixed Assets	Fixed assets
IFAS		Intangible Fixed Assets	Intangible assets
TFAS		Tangible Fixed Assets	Unfinished capital deposits (investments) + Tangible assets
OFAS		Other Fixed Assets (incl. Financial Fixed Assets)	Long-term financial deposits (investments) + Deferred taxes + Long-term receivables + Other non-current assets
CUAS	STOK+DEBT+OCAS	Current Assets	Current Assets + Deferred expenses
STOK		Stocks	Stocks
DEBT		Debtors	Trade Receivables
OCAS		Other Current Assets	Promissory notes receivables + Accounts receivable + Other current receivables + Current financial investments + Cash and cash equivalents + Other current assets + Deferred expenses
CASH		* Cash and Cash Equivalent	Cash and cash equivalents
TOAS	FIAS+CUAS	Total Assets	Total assets
SHFD	CAPI+OSFD	Shareholders Funds	Equity
CAPI		Capital	Share capital
OSFD		Other Shareholders Funds (incl. Reserves)	Paid-up capital + Additional capital + Other additional capital + Reserves + Retained earnings (uncovered loss) - Called but not paid share capital + Treasury shares
NCLI	LTDB+ONCL	Non Current Liabilities	Provisions for future expenses, payments + Long-term liabilities

LTDB		Long Term Debt	Long-term bank loans + Other long-term liabilities towards financial insitutes
ONCL		Other non Current Liabilities (incl. Provisions)	Provisions for future expenses, payments + Deferred taxation + Other long-term liabilities
PROV		* Provisions	Provisions for future expenses, payments
CULI	LOAN+CRED+OCLI	Current Liabilities	Current Liabilities + Deferred Income
LOAN		Loans	Short-term bank loans + Maturing long-term liabilities
CRED		Creditors	Current Liabilities towards suppliers
OCLI		Other Current Liabilities	Issued Promissory notes + Current liabilities + Other current liabilities + Deferred Income
TSHF	SHFD+NCLI+CULI	Total Shareholders Funds and Liabilities	Total shareholders funds and liabilities
WKCA	STOK+DEBT-CRED	Working Capital	Calculated
NCUA	CUAS-CULI	Net current assets	Calculated
ENVA	Market Cap+LTDB+LOAN-CASH	Enterprise Value	Calculated
EMPL		Number of Employees	Number of Employees

8.2.40.2 Profit & Loss account

BvD Code	Formula	Global format	Ukrainian format
OPRE		Operating Revenue / Turnover	Net Revenues from sale of goods and services rendered + Other operating revenues
TURN		Sales	Net Revenues from sale of goods and services rendered
COST		Cost of Goods Sold	Cost of goods sold
GROS	OPRE-COST	Gross Profit	Calculated as OPRE - COST
OOPE		Other Operating Expenses	Administrative expenses + Selling costs + Other operating expenses
OPPL	GROS-OOPE	Operating Profit (Loss)	Ordinary activity result
FIRE		Financial Revenue	Revenues from participations + Other financial revenues
FIEX		Financial Expenses	Financial expenses + Loss from participations
FIPL	FIRE-FIEX	Financial Profit / Loss	Calculated as FIRE - FIEX
PLBT	OPPL+FIPL	Profit (Loss) before Taxation	Calculated as OPPL + FIPL
TAXA		Taxation	Income tax + Extraordinary income tax
PLAT	PLBT-TAXA	Profit (Loss) after Taxation	Calculated as PLBT - TAXA
EXRE		Extraordinary and other Revenue	Extraordinary income + Other revenues
EXEX		Extraordinary and other Expenses	Extraordinary costs + Other expenses
EXTR	EXRE-EXEX	Extraordinary and other Profit (Loss)	Calculated as EXRE - EXEX
PL	PLAT+EXTR	Profit (Loss) for Period	Net profit (loss) value
EXPT		Export turnover	n.a.
MATE		Material Costs	Materials cost

STAF		Cost of Employees	Remuneration expenses + Social security expenditures
DEPR		Depreciation	Depreciation
INTE		Interest Paid	Financial expenses
RD		R&D expenses	n.a.
CF	PL+DEPR	Cash Flow	Calculated
AV	TAXA+PL+STAF+DEPR+INTE	Added Value	Calculated
EBIT	OPPL	EBIT (Earnings Before Interest and Taxes)	Calculated
EBTA	EBIT+DEPR	EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization)	Calculated

8.3 Format definitions

8.3.1 Global format

Balance Sheet			
BvD Code	Label	Formula	Definition
Fixed Assets			
FIAS	Fixed Assets	IFAS+TFAS+OFAS	Total amount (after depreciation) of non current assets (Intangible assets + Tangible assets + Other fixed assets).
IFAS	Intangible Fixed Assets		All intangible assets such as formation expenses, research expenses, goodwill, development expenses and all other expenses with a long term effect
TFAS	Tangible Fixed Assets		All tangible assets such as buildings, machinery, etc.
OFAS	Other Fixed Assets		All other fixed assets such as long term investments, shares and participations, pension funds etc.
CUAS	Current Assets	STOK+DEBT+OCAS	Total amount of current assets (Stocks + Debtors + Other current assets).
STOK	Stocks		Total inventories (raw materials + in progress + finished goods)
DEBT	Debtors		Trade receivables (from clients and customers only)
OCAS	Other Current Assets		All other current assets such as receivables from other sources (taxes, group Companies), short term investment of money and Cash at bank and in hand.
CASH	Cash and Cash Equivalent		Detail of the Other current assets =Only the amount of cash at bank and in hand of the Company.
TOAS	Total Assets	FIAS+CUAS	Total assets (Fixed assets + Current assets)
SHFD	Shareholders Funds	CAPI+OSFD	Total equity (Capital + Other shareholders funds)
CAPI	Capital		Issued Share capital (Authorized capital).

OSFD	Other Shareholders Funds		All Shareholders funds not linked with the Issued capital such as Reserve capital, Undistributed profit, include also Minority interests if any.
NCLI	Non-Current Liabilities	LTDB+ONCL	Long term liabilities of the company (Long term financial debts + other long term liabilities and provisions)
LTDB	Long Term Debt		Long term financial debts (e.g. to credit institutions (loans and credits), bonds)
ONCL	Other non Current Liabilities		Other long term liabilities (trade debts, group companies , pension loans, etc.) + provisions + deferred taxes
PROV	Provisions		Provisions (social security, taxes, etc.)
CULI	Current Liabilities	LOAN+CRED+OCLI	Current liabilities of the company (Loans + Creditors + Other current liabilities)
LOAN	Loans		Short term financial debts (e.g. to credit institutions + part of Long term financial debts payable within the year, bonds, etc.)
CRED	Creditors		Debts to suppliers and contractors (trade creditors)
OCLI	Other Current Liabilities		Other current liabilities such as pension, personnel costs, taxes, intragroup debts, accounts received in advance, etc.
TSHF	Total shareh. funds & liab.	SHFD+NCLI+CULI	Total Shareholders funds and liabilities (Shareholders funds + Non current liabilities + Current liabilities)
WKCA	Working Capital	STOK+DEBT-CRED	Indicates how much capital is used by day to day activities = Stocks + Debtors-Creditors
NCAS	Net current assets	CUAS-CULI	Similar to Working capital (allowing to indicate how much capital is used by day to day activities) but using a different formula: Current assets - Current liabilities
ENVA	Enterprise Value	Market Cap+LTDB+LOAN-CASH	For publicly listed Companies only. The enterprise value estimates the total value on the market of the Company operations by the sum of its Market capitalisation, the Long term debts and the Loans (to financial institutions) minus the Cash & cash equivalent
EMPL	Number of Employees		Total number of employees included in the company's payroll
Profit & Loss Account			
OPRE	Operating revenue (Turnover)		Total operating revenues (Net sales + Other operating revenues+ Stock variations). The figures do not include VAT. Local differences may occur regarding excises taxes and similar obligatory payments for specific market of tobacco and alcoholic beverage industries.
TURN	Sales		Net sales

COST	Cost of Goods Sold		Cost of sold goods, production, services. Costs directly related to the production of the goods sold + depreciation of those costs
GROS	Gross Profit	OPRE-COST	Operating revenue - Cost of goods sold
OOPE	Other Operating Expenses		All costs not directly related to the production of goods sold such as commercial costs, administrative expenses, etc. + depreciation of those costs
OPPL	Operating P/L [=EBIT]	GROS-OOPE	EBIT. All operating revenues - all operating expenses (Gross profit-Other operating expenses)
FIRE	Financial Revenue		All financial revenues such as interest, incomes from shares, etc.
FIEX	Financial Expenses		All financial expenses such as interest charges, write-off financial assets.
FIPL	Financial P/L	FIRE-FIEX	Result from financial activities of the Company (Financial revenue-Financial expenses)
PLBT	P/L before Tax	OPPL+FIPL	Operating profit + financial profit
TAXA	Taxation		All taxes related to the accounting period (paid, accrued or deferred)
PLAT	P/L after Tax	PLBT-TAXA	Profit before taxation - Taxation
EXRE	Extraordinary and other Revenue		All extraordinary revenues and other revenues not belonging to the 'ordinary' activities of the Company.
EXEX	Extraordinary and other Expenses		All extraordinary expenses and other expenses not belonging to the 'ordinary' activities of the Company.
EXTR	Extraordinary and other P/L	EXRE-EXEX	All extraordinary and other result not belonging to the 'ordinary' activities of the Company.
PL	P/L for Period [=Net income]	PLAT+EXTR	Net income for the Year. Before deduction of Minority interests if any (Profit after taxation + Extraordinary and other profit).
EXPT	Export revenue		Part of the turnover made abroad
MATE	Material Costs		Detail of the purchases of goods (raw materials + finished goods). No services.
STAF	Cost of Employees		Detail of all the employees costs of the Company (including pension costs)
DEPR	Depreciation & Amortization		Total amount of depreciation and amortization of the assets
INTE	Interest Paid		Total amount of interest charges paid for shares or loans
RD	Research & Development expenses		Total amount of expenses on research and development activities
CF	Cash Flow	PL+DEPR	Profit for period + Depreciation
AV	Added Value	TAXA+PL+STAF+DEPR+INTE	Profit for period + Depreciation + Taxation + Interests paid + Cost of employees
EBTA	EBITDA	EBIT+DEPR	Operating profit + Depreciation

8.3.2 Ratios

BvD Code	Ratios	Definition
Profitability ratios		
RSHF	ROE using P/L before tax (%)	(Profit before tax / Shareholders funds) * 100
RCEM	ROCE using P/L before tax (%)	(Profit before tax + Interest paid) / (Shareholders funds + Non current liabilities) * 100
RTAS	ROA using P/L before tax (%)	(Profit before tax / Total assets) * 100
ROE	ROE using Net income (%)	(Net income / Shareholder funds) * 100
ROCE	ROCE using Net income (%)	(Net income + Interest paid) / (Shareholder funds + Non current liabilities) * 100
ROA	ROA using Net income (%)	(Net income / Total Assets) * 100
PRMA	Profit margin (%)	(Profit before tax / Operating revenue) * 100
GRMA	Gross margin (%)	(Gross profit / Operating revenue) * 100
ETMA	EBITDA margin (%)	(EBITDA / Operating revenue) * 100
EBMA	EBIT margin (%)	(EBIT / Operating revenue) * 100
CFOP	Cash flow / Operating revenue (%)	(Cash flow / Operating revenue) * 100
EVET	Enterprise value / EBITDA (x)	Enterprise value / (Operating profit (loss) + Depreciation)
MKCF	Market cap / Cash flow from operations (x)	Annual Market Cap / 315514 (non-US comps) or OTLO (US comps)
Operational ratios		
NAT	Net assets turnover (x)	Operating revenue / (Shareholders funds + Non current liabilities)
IC	Interest cover (x)	Operating profit / Interest paid
STOT	Stock turnover (x)	Operating revenue / Stocks
COLL	Collection period (days)	(Debtors / Operating revenue) * 360
CRPE	Credit period (days)	(Creditors / Operating revenue) * 360
EXOP	Export revenue / Operating revenue (%)	(Exports / Operating revenue) * 100
RDOP	R&D expenses / Operating revenue (%)	(Research & development / Operating revenue) * 100
Structure ratios		
CURR	Current ratio (x)	Current assets / Current liabilities
LIQR	Liquidity ratio (x)	(Current assets - Stocks) / Current liabilities
SHLQ	Shareholders liquidity ratio (x)	Shareholders funds / Non current liabilities
SOLR	Solvency ratio (Asset based) (%)	(Shareholders funds / Total assets) * 100
SOLL	Solvency ratio (Liability based) (%)	(Shareholders funds / (Non current liabilities + Current liabilities)) * 100
GEAR	Gearing (%)	((Non current liabilities + Loans) / Shareholders funds) * 100
Per employee ratios		
PPE	Profit per employee (th)	Profit before tax / Employees

TPE	Operating revenue per Employee (th)	Operating revenue / Employees
SCT	Costs of employees / Operating revenue (%)	(Cost of employees / Operating revenue) * 100
ACE	Average cost of employee (th)	Cost of employees / Employees
SFPE	Shareholders funds per employee (th)	Shareholders funds / Employees
WCPE	Working capital per employee (th)	Working capital / Employees
TAPE	Total assets per employee (th)	Total assets / Employees

8.4 Using estimates

You have the option to use [estimates for turnover](#), [number of employees](#) and [total assets](#) figures when these are not available. This section will briefly outline how these estimates are computed.

8.4.1 Estimating turnovers

For a given year, two coefficients, β and γ , are computed:

1. For each two digit NACE1 and UK SIC 07 industry code (β_j and γ_j)
2. For the Company database as a whole. (β and γ)

$$\beta_j = \sum_i Turnover_{ij} / \sum_i Employees_{ij}$$

Where $Turnover_{ij}$ is the turnover of Company i in industry j and $Employees_{ij}$ is the number of employees in Company i in industry j .

For the calculation of industry j 's β_j , only active Companies belonging to industry j whose turnover and number of employees figures are known for a given year are taken into account.

$$\beta = \sum_i \sum_j Turnover_{ij} / \sum_i \sum_j Employees_{ij}$$

Where $Turnover_{ij}$ is the turnover of Company i in industry j and $Employees_{ij}$ is the number of employees in Company i in industry j .

For the calculation of the whole Company database's β , all active Companies included in the database whose turnover and number of employees figures are known for a given year are taken into account.

$$\gamma_j = \sum_i Turnover_{ij} / \sum_i Total Assets_{ij}$$

Where $Turnover_{ij}$ is the turnover of Company i belonging to industry j and $Total Assets_{ij}$ is the total assets of Company i in industry j .

For the calculation of an industry j 's γ_j , only active Companies belonging to industry j whose turnover and total assets figures are known for a given year are taken into account.

$$\gamma = \sum_i \sum_j Turnover_{ij} / \sum_i \sum_j Total Assets_{ij}$$

Where $Turnover_{ij}$ is the turnover of Company i belonging to industry j and $Total Assets_{ij}$ is the total assets of Company i in industry j .

For the calculation of the whole Company database's γ , all active Companies included in the database whose turnover and total assets figures are known for a given year are taken into account.

8.4.1.1 Case 1: the number of employees is known

The turnover estimate (θ) for active Company i belonging to industry j is then given by the following expression:

$$\theta_i = \beta_j \times Employees_i$$

If the Company's industry group code is unknown the following equation is then used:

$$\theta_i = \beta \times Employees_i$$

8.4.1.2 Case 2: the number of employees is unknown

The turnover estimate (θ) if a Company i belonging to industry j is then given by the following expression

$$\theta_i = \gamma_j \times Total\ Assets_i$$

If the Company's industrial group code is unknown, the following equation is then used:

$$\theta_i = \gamma \times Total\ Assets_i$$

8.4.2 Estimating the number of employees

For a given year, two coefficients, α and δ , are computed:

1. For each two digit NACE1 and UK SIC 07 industry code (α_j and δ_j)
2. For the Company database as whole. (α and δ)

$$\alpha_j = \sum_i Employees_{ij} / \sum_i Turnover_{ij}$$

Where $Employees_{ij}$ is the number of employees in Company i in industry j and $Turnover_{ij}$ is the turnover of Company i in industry j .

For the calculation industry j 's α_j , only active Companies belonging to industry j whose turnover and number of employees figures are known for a given year are taken into account.

$$\alpha = \sum_i \sum_j Employees_{ij} / \sum_i \sum_j Turnover_{ij}$$

Where $Employees_{ij}$ is the number of employees in Company i in industry j and $Turnover_{ij}$ is the turnover of Company i in industry j .

For the calculation of the whole Company database's α all active Companies included in the database whose turnover and number of employees figures are known for a given year are taken into account.

$$\delta_j = \sum_i Total\ Assets_{ij} / \sum_i Employees_{ij}$$

Where $Total\ Assets_{ij}$ is the total assets of Company i in industry j and $Employees_{ij}$ is the number of employees in Company i in industry j .

For the calculation industry j 's δ_j , only active Companies belonging to industry j whose total assets of employees figures are known for a given year are taken into account.

$$\delta_j = \sum_i \sum_j \text{Total Assets}_{ij} / \sum_i \sum_j \text{Employees}_{ij}$$

Where Total Assets_{ij} is the total of Company i in industry j and Employees_{ij} is the number of employees in Company i in industry j .

8.4.2.1 Case 1: the turnover is known

The number of employees estimate (ε) for an active Company i belonging to industry j is given by the following expression:

$$\varepsilon_i = \alpha_j \times \text{Turnover}_i$$

If the Company's industrial group code is unknown, the following equation is then used:

$$\varepsilon_i = \alpha \times \text{Turnover}_i$$

8.4.2.2 Case 2: the turnover is unknown

The number of employees estimate (ε) for an active Company i belonging to industry j is given by the following expression:

$$\varepsilon_i = \text{Total Assets}_i / \delta_j$$

If the Company's industrial group code is unknown, the following equation is then used:

$$\varepsilon_i = \text{Total Assets}_i / \delta$$

8.4.3 Estimating Total assets

For a given year, two coefficients, β and γ , are computed:

1. For each two digit NACE1 and UK SIC 07 industry code (δ_j and λ_j)
2. For the Company database as a whole (δ and λ)

$$\delta_j = \sum_i \text{Total Assets}_{ij} / \sum_i \text{Employees}_{ij}$$

Where Total Assets_{ij} is the total assets of Company i in industry j and Employees_{ij} is the number of employees in Company i in industry j .

For the calculation industry j 's δ_j , only active Companies belonging to industry j whose total assets of employees figures are known for a given year are taken into account.

$$\delta = \sum_i \sum_j \text{Total Assets}_{ij} / \sum_i \sum_j \text{Employees}_{ij}$$

Where Total Assets_{ij} is the total assets of Company i in industry j and Employees_{ij} is the number of employees in Company i in industry j .

For the calculation of the whole Company database's δ , all active Companies included in the database whose total assets and number of employees figures are known for a given year are taken into account.

$$\lambda_j = \sum_i Total\ Assets_{ij} / \sum_i Turnover_{ij}$$

Where $Total\ Assets_{ij}$ is the total assets of Company i in industry j and $Turnover_{ij}$ is the turnover of Company i belonging to industry j . For the calculation of an industry j λ_j , only active Companies belonging to industry j whose turnover and total assets figures are known for a given year are taken into account.

$$\lambda = \sum_i \sum_j Total\ Assets_{ij} / \sum_i \sum_j Turnover_{ij}$$

Where $Total\ Assets_{ij}$ is the total assets of Company i in industry j and $Turnover_{ij}$ is the turnover of Company i belonging to industry j .

For the calculation of the whole Company database's λ , all active Companies included in the database whose turnover and total assets figures are known for a given year are taken into account.

8.4.3.1 Case 1: the number of employees is known

The turnover estimate (ϕ) for active Company i belonging to industry j is then given by the following expression:

$$\phi_i = \delta_j \times Employees_i$$

If the Company's industry group code is unknown the following equation is then used:

$$\phi_i = \delta \times Employees_i$$

8.4.3.2 Case 2: the number of employees is unknown

The turnover estimate (q) if a Company i belonging to industry j is then given by the following expression

$$\phi_i = \lambda_j \times Turnover_i$$

If the Company's industrial group code is unknown, the following equation is then used:

$$\phi_i = \lambda \times Turnover_i$$

9 Geographic data

9.1 World regions

9.1.1 World regions

Orbis offers several geographical levels of aggregation enabling you to run searches and segment Companies accordingly. World regions are the most aggregated level offered by Orbis. Two categories of world region are available:

- **Geographical world regions:**
Aggregate countries according to the major geographic regions of the world such as North America, Western Europe, ...
See [Geographical world regions](#) for the list and composition of each region.
- **Political world regions:**
Aggregate countries according to the major political regions of the world such as NAFTA, OECD, ...
See [Political world regions](#) for the list and composition of each region.

9.1.2 Geographical world regions

9.1.2.1 North America

Includes Canada and the United States of America.

9.1.2.2 Western Europe

Includes Andorra, Austria, Belgium, Cyprus, Denmark, Finland, France, Germany, Gibraltar, Greece, Iceland, Ireland, Italy, Liechtenstein, Luxembourg, Malta, Monaco, Netherlands, Norway, Portugal, San Marino, Spain, Sweden, Switzerland, Turkey and the United Kingdom.

9.1.2.3 Eastern Europe

Includes Albania, Belarus, Bosnia and Herzegovina, Bulgaria, Croatia, Czech Republic, Estonia, Hungary, Kosovo, Latvia, Lithuania, Macedonia (FYROM), Moldova, Republic of Montenegro, Poland, Romania, Russian Federation, Serbia, Slovakia, Slovenia and Ukraine.

9.1.2.4 Scandinavia

Includes Denmark, Finland, Norway and Sweden.

9.1.2.5 Baltic states

Includes Estonia, Latvia and Lithuania.

9.1.2.6 Nordic states

Includes Denmark, Finland, Iceland, Norway and Sweden.

9.1.2.7 Balkan states

Includes Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Greece, Kosovo, Macedonia (FYROM), Montenegro, Romania, Serbia and Slovenia.

9.1.2.8 Middle East

Includes Bahrain, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Palestinian Territory, Qatar, Saudi Arabia, Syrian Arab Republic, United Arab Emirates and Yemen.

9.1.2.9 Far East and Central Asia

Includes Afghanistan, Armenia, Azerbaijan, Bangladesh, Bhutan, Brunei Darussalam, Cambodia, China, Georgia, Hong Kong, India, Indonesia, Japan, Kazakhstan, Korea (Democratic People's Republic of), Korea (Republic of), Kyrgyzstan, Lao People's Democratic Republic, Macau, Malaysia, Maldives,

Mongolia, Myanmar, Nepal, Pakistan, Philippines, Singapore, Sri Lanka, Taiwan, Tajikistan, Thailand, Turkmenistan, Uzbekistan and Vietnam.

9.1.2.10 South and Central America

Includes Anguilla, Antigua and Barbuda, Argentina, Aruba, Bahamas, Barbados, Belize, Bermuda, Bolivia, Brazil, Cayman Islands, Chile, Colombia, Costa Rica, Cuba, Dominica, Dominican Republic, Ecuador, El Salvador, Grenada, Guatemala, Guyana, Haiti, Honduras, Jamaica, Mexico, Netherlands Antilles, Nicaragua, Panama, Paraguay, Peru, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Trinidad and Tobago, Uruguay, Venezuela and Virgin Islands (British).

9.1.2.11 Africa

Includes Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Chad, Comoros, Congo, Congo (Democratic Republic of), Côte d'Ivoire, Djibouti, Egypt, Equatorial Guinea, Eritrea, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libyan Arab Jamahiriya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, Sudan, Swaziland, Tanzania (United Republic of), Togo, Tunisia, Uganda, Zambia and Zimbabwe.

9.1.2.12 Oceania

Includes Australia, East Timor, Fiji, Kiribati, Marshall Islands, Micronesia (Federated States of), Nauru, New Zealand, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu.

9.1.2.13 Supranational

9.1.3 Political world regions

9.1.3.1 OECD

Includes Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea (Republic of), Luxembourg; Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, Switzerland, Turkey, United Kingdom and United States of America.

9.1.3.2 European Union (15)

Includes Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden and United Kingdom.

9.1.3.3 European Union (28)

Includes Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and United Kingdom.

9.1.3.4 Euro Area

Includes Austria, Belgium, Cyprus, Estonia, Finland, France, Germany, Greece, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Portugal, Slovakia, Slovenia and Spain.

9.1.3.5 G8

Includes Canada, France, Germany, Italy, Japan, Russian Federation, United Kingdom and United States of America.

9.1.3.6 NAFTA

Includes Canada, Mexico and the United States of America.

9.1.3.7 EFTA

Includes Iceland, Liechtenstein, Norway and Switzerland.

9.1.3.8 ASEAN

Includes Brunei Darussalam, Cambodia, Indonesia, Lao People's Democratic Republic, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam.

9.1.3.9 GCC

Includes Bahrain, Kuwait, Oman, Qatar, Saudi Arabia and the United Arab Emirates.

9.1.3.10 MENA

Includes Algeria, Bahrain, Djibouti, Egypt, Iran (Islamic Republic of), Iraq, Israel, Jordan, Kuwait, Lebanon, Libyan Arab Jamahiriya, Morocco, Oman, Palestinian Territory, Qatar, Saudi Arabia, Syrian Arab Republic, Tunisia, United Arab Emirates, Yemen.

9.2 ISO Country Codes

COUNTRY	ISO CODE
AFGHANISTAN	AF
ALAND ISLANDS	AX
ALBANIA	AL
ALGERIA	DZ
AMERICAN SAMOA	AS
ANDORRA	AD
ANGOLA	AO
ANGUILLA	AI
ANTARCTICA	AQ
ANTIGUA AND BARBUDA	AG
ARGENTINA	AR
ARMENIA	AM
ARUBA	AW
AUSTRALIA	AU
AUSTRIA	AT
AZERBAIJAN	AZ
BAHAMAS	BS
BAHRAIN	BH
BANGLADESH	BD
BARBADOS	BB
BELARUS	BY
BELGIUM	BE
BELIZE	BZ
BENIN	BJ
BERMUDA	BM
BHUTAN	BT
BOLIVIA	BO
BOSNIA AND HERZEGOVINA	BA
BOTSWANA	BW
BOUVET ISLAND	BV
BRAZIL	BR
BRITISH INDIAN OCEAN TERRITORY	IO

BRUNEI DARUSSALAM	BN
BULGARIA	BG
BURKINA FASO	BF
BURUNDI	BI
CAMBODIA	KH
CAMEROON	CM
CANADA	CA
CAPE VERDE	CV
CAYMAN ISLANDS	KY
CENTRAL AFRICAN REPUBLIC	CF
CHAD	TD
CHILE	CL
CHINA	CN
CHRISTMAS ISLAND	CX
COCOS (KEELING) ISLANDS	CC
COLOMBIA	CO
COMOROS	KM
CONGO	CG
CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD
COOK ISLANDS	CK
COSTA RICA	CR
CÔTE D'IVOIRE	CI
CROATIA	HR
CUBA	CU
CYPRUS	CY
CZECH REPUBLIC	CZ
DENMARK	DK
DJIBOUTI	DJ
DOMINICA	DM
DOMINICAN REPUBLIC	DO
ECUADOR	EC
EGYPT	EG
EL SALVADOR	SV
EQUATORIAL GUINEA	GQ
ERITREA	ER
ESTONIA	EE
ETHIOPIA	ET
FALKLAND ISLANDS (MALVINAS)	FK
FAROE ISLANDS	FO
FIJI	FJ
FINLAND	FI
FRANCE	FR
FRENCH GUIANA	GF
FRENCH POLYNESIA	PF

FRENCH SOUTHERN TERRITORIES	TF
GABON	GA
GAMBIA	GM
GEORGIA	GE
GERMANY	DE
GHANA	GH
GIBRALTAR	GI
GREECE	GR
GREENLAND	GL
GRENADA	GD
GUADELOUPE	GP
GUAM	GU
GUATEMALA	GT
GUINEA	GN
GUINEA-BISSAU	GW
GUYANA	GY
HAITI	HT
HEARD ISLAND AND MCDONALD ISLANDS	HM
HOLY SEE (VATICAN CITY STATE)	VA
HONDURAS	HN
HONG KONG	HK
HUNGARY	HU
ICELAND	IS
INDIA	IN
INDONESIA	ID
IRAN, ISLAMIC REPUBLIC OF	IR
IRAQ	IQ
IRELAND	IE
ISRAEL	IL
ITALY	IT
JAMAICA	JM
JAPAN	JP
JORDAN	JO
KAZAKHSTAN	KZ
KENYA	KE
KIRIBATI	KI
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP
KOREA, REPUBLIC OF	KR
KOSOVO	KV
KUWAIT	KW
KYRGYZSTAN	KG
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA
LATVIA	LV
LEBANON	LB

LESOTHO	LS
LIBERIA	LR
LIBYAN ARAB JAMAHIRIYA	LY
LIECHTENSTEIN	LI
LITHUANIA	LT
LUXEMBOURG	LU
MACAO	MO
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
MADAGASCAR	MG
MALAWI	MW
MALAYSIA	MY
MALDIVES	MV
MALI	ML
MALTA	MT
MARSHALL ISLANDS	MH
MARTINIQUE	MQ
MAURITANIA	MR
MAURITIUS	MU
MAYOTTE	YT
MEXICO	MX
MICRONESIA, FEDERATED STATES OF	FM
MOLDOVA, REPUBLIC OF	MD
MONACO	MC
MONGOLIA	MN
MONTSERRAT	MS
MOROCCO	MA
MOZAMBIQUE	MZ
MYANMAR	MM
NAMIBIA	NA
NAURU	NR
NEPAL	NP
NETHERLANDS	NL
NETHERLANDS ANTILLES	AN
NEW CALEDONIA	NC
NEW ZEALAND	NZ
NICARAGUA	NI
NIGER	NE
NIGERIA	NG
NIUE	NU
NORFOLK ISLAND	NF
NORTHERN MARIANA ISLANDS	MP
NORWAY	NO
OMAN	OM
PAKISTAN	PK

PALAU	PW
PALESTINIAN TERRITORY, OCCUPIED	PS
PANAMA	PA
PAPUA NEW GUINEA	PG
PARAGUAY	PY
PERU	PE
PHILIPPINES	PH
PITCAIRN	PN
POLAND	PL
PORTUGAL	PT
PUERTO RICO	PR
QATAR	QA
RÉUNION	RE
ROMANIA	RO
RUSSIAN FEDERATION	RU
RWANDA	RW
SAINT HELENA	SH
SAINT KITTS AND NEVIS	KN
SAINT LUCIA	LC
SAINT PIERRE AND MIQUELON	PM
SAINT VINCENT AND THE GRENADINES	VC
SAMOA	WS
SAN MARINO	SM
SAO TOME AND PRINCIPE	ST
SAUDI ARABIA	SA
SENEGAL	SN
SERBIA AND MONTENEGRO	RS
SEYCHELLES	SC
SIERRA LEONE	SL
SINGAPORE	SG
SLOVAKIA	SK
SLOVENIA	SI
SOLOMON ISLANDS	SB
SOMALIA	SO
SOUTH AFRICA	ZA
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
SPAIN	ES
SRI LANKA	LK
SUDAN	SD
SURINAME	SR
SVALBARD AND JAN MAYEN	SJ
SWAZILAND	SZ
SWEDEN	SE

SWITZERLAND	CH
SYRIAN ARAB REPUBLIC	SY
TAIWAN, PROVINCE OF CHINA	TW
TAJIKISTAN	TJ
TANZANIA, UNITED REPUBLIC OF	TZ
THAILAND	TH
TIMOR-LESTE	TL
TOGO	TG
TOKELAU	TK
TONGA	TO
TRINIDAD AND TOBAGO	TT
TUNISIA	TN
TURKEY	TR
TURKMENISTAN	TM
TURKS AND CAICOS ISLANDS	TC
TUVALU	TV
UGANDA	UG
UKRAINE	UA
UNITED ARAB EMIRATES	AE
UNITED KINGDOM	GB
UNITED STATES	US
UNITED STATES MINOR OUTLYING ISLANDS	UM
URUGUAY	UY
UZBEKISTAN	UZ
VANUATU	VU
Vatican City State see HOLY SEE	
VENEZUELA	VE
VIET NAM	VN
VIRGIN ISLANDS, BRITISH	VG
VIRGIN ISLANDS, U.S.	VI
WALLIS AND FUTUNA	WF
WESTERN SAHARA	EH
YEMEN	YE
Zaire see CONGO, THE DEMOCRATIC REPUBLIC OF THE	
ZAMBIA	ZM
ZIMBABWE	ZW

10 Information Providers

- [Company reports](#)
- [Financial strength](#)
- [Ratings](#)
- [News](#)
- [Industry & company reports](#)
- [Others](#)

10.1 Company records

Information Provider	Coverage
Agence Nationale de la Statistique et de la Demographie (ANSD)	Senegal
A.M. Best	Worldwide – insurance
Asap Information Services Limited	Kenya
Auditoría Interna de la Nación (AIN)	Uruguay
BancScientific	Worldwide – bank
Bisnode	Czech Republic Slovakia
Boa Vista Serviços S.A	Brazil
Bureau van Dijk	Luxembourg
BvD Research	Banks Brazil Cameroon Dominican Republic Lesotho Niger Paraguay Uruguay Venezuela
C.C.I. of Romania	Romania
Cedar Rose	Egypt Middle East
Centre National du Registre du Commerce (CNRC)	Algeria
Cerved	Italy
China Credit Information Services (CCIS)	Taiwan
CIBI	Philippines
Cortera	Canada US
Coface Slovenia	Slovenia
Creditinfo Eesti	Estonia
Creditinfo Guyana	Guyana
Creditinfo Jamaica	Jamaica
CredInform	Kazakhstan Russia
Creditinfo Lanstraust	Iceland

Creditinfo Malta	Malta
Creditreform Austria	Austria
Creditreform Bulgaria	Bulgaria Macedonia
Creditreform China	China
Creditreform Croatia	Croatia
Creditreform Germany	Germany
Creditreform Latvia	Belarus Latvia
Creditreform Lietuva	Lithuania
Creditreform Luxembourg	Luxembourg
Creditreform Hungary	Hungary
Creditreform Serbia	Bosnia-Herzegovina Montenegro Serbia
Creditreform Ukraine	Ukraine
CreditSafe	Mexico
CRIF	Turkey
CRIF Teledata	Switzerland
Data Management	Worldwide – bank
DataPro Limited	Nigeria
DP Information Group	Singapore
Dun & Bradstreet Israel	Israel
Ellisphere	France Monaco
Equifax	Ecuador Paraguay Peru Uruguay
Experian	Denmark Norway
Fundempresa	Bolivia
ICAP	Greece
InfoCredit	Poland
Infocredit Group	Cyprus
Informa	Spain
Informa Colombia	Colombia
Informa Portugal	Portugal
Informes Mexico	Mexico
Institut National de la Statistique (INS)	Cameroon
Jordans	Ireland United Kingdom
Kamer van Koophandel	Netherlands
LexisNexis	Netherlands
Market Location	United Kingdom - unincorporated companies
National Bank of Belgium	Belgium
NICE	Korea

Office Marocain de la Propriété Industrielle et Commerciale (OMPIC)	Morocco
OpenCorporates	Bahamas Isle of Man Jersey Panama Puerto Rico Tunisia Uganda
PT. Dataindo Inti Swakarsa (DIS)	Indonesia
Quantum Database	Angola Cape Verde Mozambique
Registrar General's Department of Ghana	Ghana
Regulatory Sources	Worldwide – bank
Roularta Business Information	Belgium - marketing data
SeeNews	Albania Georgia Kosovo Moldova Uzbekistan
Suomen Asiakastieto	Finland
Teikoku	Japan
Thomson Reuters	US - Listed companies
TransUnion Brasil	Brazil
TransUnion Chile	Chile
TransUnion Costa Rica	Costa Rica
TransUnion El Salvador	El Salvador
TransUnion Guatemala	Guatemala
TransUnion ITC	South Africa
UC	Sweden
Veda	Australia
Veraz	Argentina

Worldbox	Benin Bermuda Botswana Burkina Faso Burundi Central African Republic Chad Comoros Congo Congo, Democratic Republic of Côte d'Ivoire Cuba Djibouti Equatorial Guinea Eritrea Ethiopia Gabon Gambia Guinea Guinea Bissau Hong Kong India Liberia Libya Liechtenstein Madagascar Malawi Mali Mauritania Mauritius Monaco Namibia New Zealand Pakistan Rwanda Sao Tome & Principe Seychelles Sierra Leone Somalia South Sudan Sri Lanka Sudan Swaziland Switzerland Tanzania Togo Zambia Zimbabwe
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World'Vest Base	Non US companies - listed Worldwide – bank Worldwide - private companies Afghanistan Brunei Darussalam Cambodia Laos Malaysia Mongolia Myanmar/Burma Papua New Guinea Thailand Vietnam
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10.2 Financial strength

Information Provider	Coverage
CRIF	Worldwide - CRIF Financial Stability Score
modeFinance	Worldwide - MORE Evaluations
Trucost	Worldwide - Environmental Risk Metrics
VADIS Consulting	Worldwide - VADIS predictive indicators
ZANDERS	Worldwide - FALCON

10.3 Ratings

Information Provider	Coverage
A.M. Best	Worldwide
Fitch Ratings	Worldwide
Moody's	Worldwide
Standard & Poor's	Worldwide

10.4 News

Information Provider	Coverage
Acquire Media	Worldwide
Dow Jones	Worldwide
Economist Intelligence Wire (EIU)	Worldwide
Financial Times Newspaper (FTNP)	Worldwide
SyndiGate	Middle East
Thomson Reuters	Worldwide
Zephyr (BvD)	Worldwide

10.5 Industry & Company Reports

Information Provider	Coverage
EIU	Worldwide
Fitch Research	Worldwide
Global Data	Worldwide
MarketLine (previously Datamonitor)	Worldwide
Morningstar (Incl. Global Reports)	Worldwide

10.6 Others

Information Provider	Coverage
Exchange Data International (EDI)	Worldwide – Stock data
Edgar Online (EOL)	US – Original documents
European Patent Office (EPO)	Worldwide – Patents
Factset	Worldwide – Brokers' recommendations
Kyckr	Worldwide – Original documents
Google	Worldwide – Maps
IHS Markit	Worldwide – Marine vessels
KT Mine	Worldwide – Royalty agreements
LexisNexis Risk	Worldwide – Worldcompliance
National numbering agencies (LEI)	Worldwide – CICI number
NetProspect	US – Contact data
MSCI	Worldwide – Stock indices
Quantic Risk	Worldwide – Financial forecasts
RM Group	Worldwide – Original documents
Nikkei	Japan - Financial Data

11 Legal forms

11.1 Legal forms categories

In order to ensure a relative comparability between countries, Bureau van Dijk has regrouped the existing legal forms into nine broad categories:

1. Public limited companies

- A company that has been established for a commercial purpose
- With shares that are freely transferable (not necessarily via a Stock Exchange)
- With a board of directors (approved by shareholders) that oversees the company's activities

2. Private limited companies

- A company that has been established for a commercial purpose
- With registered shares, but these shares are not freely transferable - the agreement of other shareholders is required for them to be transferred
- Private limited companies are not required to have an official board of directors but are management-led
- Note that the directors of many small limited companies will also be the shareholders

3. Partnerships

- A business organization in which two or more individuals (the partners) manage and operate the business
- The profit/loss is distributed pro rata according to the investment of each of the partners
- This category includes general partnerships, limited partnerships, limited liability partnerships, cooperatives, law firms, commercial associations

4. Sole proprietorships

- One individual owner has full financial responsibility/liability/profit for the business
- The individual owner can trade using their own name or using a trade name (doing business as)
- The individual owner can employ other people
- These are also known as sole traders, self-employed and independents

5. Public authorities

- Including: municipalities, government bodies, ministries, embassies, state-schools, libraries and museums (unless these have been set up as 'nonprofit' organizations), courts/tribunals
- Note: these differ from 'state-owned' commercial companies

6. Nonprofit organizations (NPO)

- An organization set up to achieve specific goals but that uses its revenues to achieve these goals rather than for commercial gain

- These include foundations, trusts, charities, NPO (nonprofit organizations), royal charters, associations, mutual insurances, sport & hobby clubs

7. Branches

- A branch of a company doing business in a separate location from its main operation, and not registered as an official subsidiary

8. Foreign companies

- A company from another country, that has been required to register in a new country in order to do business in this new country
- The foreign company is not a new company but the existing entity from abroad
- The foreign company itself will not be the operational company. The registration is a legal requirement in order to operate in the new country

9. Other legal forms

For further information about the legal forms in the Middle East & North Africa, please click [here](#).



Note: The main differences between public and private Companies are:

- Shares of public Companies can be offered to the general public; shares of private Companies cannot.
- The minimum share capital is higher for public Companies than for private ones.
- The minimum number of shareholders and of directors is higher for public Companies than for private ones.
- Usually the maximum number of shareholders for private Companies is limited.
- Reporting and disclosure requirements and procedures for incorporation are less constraining for private Companies than for public Companies.
- Transfer of shares of private Companies is usually limited.

12 Miscellaneous

12.1 Incorporation date

The incorporation date in Orbis may be displayed in various date formats (DD-MM-YYYY, MM-YYYY or YYYY). This date indicates in most cases the creation date of the company but in some cases, such as Denmark, can indicate the update date of a company fundamental (such as legal form, address, etc.).

13 Ownership

13.1 INTRODUCTION

The Bureau van Dijk Ownership Database is developed by a group of specialised researchers based in Bureau van Dijk's Brussels office. It is included or offered as an optional module on most Bureau van Dijk services.

The BvD Ownership Database is a complete source for owner and subsidiary links worldwide with over 69 million active and 454 million archived links providing information on over 66 million companies.

The database is continually growing, with up to approximately 20,000 links added each month (net of the links deleted).

The database coverage can be detailed as follows (count on the basis of [direct and active links](#) only):

No of active and direct links:	90.17 million
No of entities with at least one shareholder recorded:	82.67 million
Average No of shareholders per entity:	1.57
No of entities with at least one subsidiary recorded:	82.85 million
Average No of subsidiaries per entity	1.24

Figures refer to September 2016

The 1.57 and 1.24 figures are averages. There are more or less 1,389,895 entities with 5 recorded shareholders or more and about 835,970 entities with 5 subsidiaries or more.

The basic information contained in this database is processed and analysed in order to:

- Qualify companies according to their degree of independence with regard to their shareholders;
- List the shareholders of a given company with their percentage of ownership;
- Indicate, if any, the Global Ultimate Owner and the Domestic Ultimate Owner of a given company;
- Provide the evolution of the ownership of the shareholders in a company
- List the direct and indirect subsidiaries of a given company together with their percentage of ownership;
- Qualify such direct and indirect subsidiaries with regard to their ownership status (Ultimately Owned by the given company or not).

13.2 Information collected

13.2.1 What is the Ownership Database?

The Ownership Database is a database of links.

A link establishes an ownership relationship between 2 entities, a shareholder and a subsidiary. A shareholder might be a corporation, a private individual, a government or a collectively described entity (such as the "public" for listed companies). The subsidiary, however, is always a corporation.

Each ownership link contains the following information:

- ID of the shareholder;
- ID of the subsidiary;

- Direct or Total (or both) percentages of ownership of the shareholder in the subsidiary (percentages relate to voting shares);
- Information source (such as: Information Provider, Annual Report, Private Communication, News, Web Sites of the concerned companies, stock exchanges, etc.);
- Date of the information;
- Date of latest modification of the link;
- Direct or Ultimate Owner (UO) link;
- Active or archived link.

The identifiers of an entity include the following information:

- Identification number;
- Name;
- Type;
- Nationality (when relevant).

13.2.2 Type of link : Direct or Ultimate / Active or Archived

Each link in the [ownership database](#) is either Direct or Ultimate and either Active or Archived.

- **Direct links** : these are the links directly received from a source, describing the relation between 2 entities (a specific direct and/ or total % at a certain date). This kind of link does not imply a direct relationship between both entities. To have a direct relationship, BvD has to receive a link with a direct percentage, which is not always the case.
- **Ultimate Owner links** are either directly provided by a source or calculated by BvD. UO links directly provided by a source are in most cases received without any percentage. UO links calculated by BvD are never completed by a percentage except if the UO is also a shareholder with a direct link (in such case the UO link keeps the same direct and total percentage as in the direct link), or if the path between a company and its UO is only composed of links with 100% in direct and total. In this case BvD puts 100% as total percentage.
- **Active links** : these are the links provided on the latest update informing on the relation between 2 entities. This information is still considered as valid as long as no other information is available.
- **Archived links** : these are the links that have been valid at a certain date but that have been archived because a new information has been collected.
All the links (archived and active) available between 2 entities allow you to follow the evolution of the relation between these 2 entities.

13.2.3 Types of shareholders or subsidiaries

Each entity at both ends of a link – shareholder or subsidiary – are given a "type" according to the following classification. The two categories (D and L) are made of bulk lists of shareholders, unidentified by their name.

- Bank	B
- Financial company	F
- Insurance company	A
<u>Industrial companies</u>	C
This is a generic term; this category includes all companies that are not banks or financial companies nor insurance companies. They can be involved in manufacturing activities but also in trading activities (wholesalers, retailers, brokers, etc.). They include also companies active in B2B or B2C non-financial services.	
- Mutual & Pension Fund/Nominee/Trust/Trustee	E
- Foundation/Research Institute	J

<u>Public authorities, States, Governments</u>	S
This category includes states, governmental agencies, governmental departments, or local authorities.	
<u>One or more known individuals or families</u>	I
Besides single private individuals or families, shareholders designated by more than one named individual or families are in this category. The idea behind this is that they would probably exert their voting power together. This latter case corresponds to entries like:	
<ul style="list-style-type: none"> • "Mr Gregory Edward Bailey & Mrs Margaret Ethel Bailey"; • "Mme Bringaud et son fils"; • "Mme Sotto et M Cohen"; • "Families Courault and Andrivon". 	
<u>Employees/Managers/Directors</u>	M
This category raises a delicate issue. It could be considered as a collectively designated category, unable to jointly exert a power of control (just as the "public" in the case of the publicly listed companies). It could also be considered as syndicated and jointly exerting its voting power. It is this latter hypothesis that has been considered by BvD. This means that this category can be considered to be the Ultimate Owner of a given company (which is not the case for the categories "public" or for "Unnamed private shareholders, aggregated").	
- Self ownership	H
- Private equity firms	P
<u>Public</u>	Z
Public is used only for publicly quoted companies.	
<u>Unnamed private shareholders, aggregated</u>	D
This category includes entries indicating that there are more than one private shareholders, collectively designated. This includes entries like:	
<ul style="list-style-type: none"> • "Private shareholders"; • "Private citizens (760)"; • "1073 Private persons"; • "Private investors with less than 2%"; • "Private shareholders in United Arab Emirates". 	
When the number of shareholders is indicated, in most cases this concerns companies organised under a cooperative structure.	
<u>Other unnamed shareholders, aggregated</u>	L
This category includes more than one unnamed shareholder, either companies (unnamed) or a mixture of companies and private owners. This includes entries like:	
<ul style="list-style-type: none"> • "Other shareholders"; • "Affiliated companies"; • "Australian institutional investors"; • "Companies, Mutual funds & Trusts"; • "More than 3000 shareholders"; 	

• "Financial and Insurance institutions";	
• "Leasing companies";	
• "Private citizens and Corporate entities";	
• "Companies, Associations, Private persons".	
- Venture capital	V
- Hedge fund	Y
- Branch	Q
- Marine vessel	W

The three categories "Public", "Unnamed private shareholders, aggregated" and "Other unnamed shareholders, aggregated" are considered as unable to exert, as such, control over a company. They are disregarded in the qualification of the degree of independence of a company (see [Independence Indicator](#)) and, as a consequence, in the process of identification of the possible [Ultimate Owner](#) of a company.

The shareholder information is gathered from several possible sources, including Annual Reports or privately written communications addressed by the company to BvD. Although BvD characterizes each entry by a "type", it scrupulously respects the wording and spelling given to each entry by the source. The original language is preserved.

The type of shareholders or subsidiaries directly impacts the classification of companies as [Independent](#) and [Ultimate Owners](#).

It can also be used to screen the database.

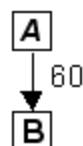
13.2.4 Type of percentage: Direct and Total Ownership

The *Ownership Database* intends to track control relationships rather than patrimonial relationships. This is why, when there are 2 categories of shares split into *Voting/Non voting shares*, the percentages that are recorded are those attached to the category *Voting shares*.

A link between two entities is indicated even when the percentage is very small (less than 1%) or unknown. Information regarding US companies taken from the SEC Edgar Filings and the NASDAQ, however, stops at 1%.

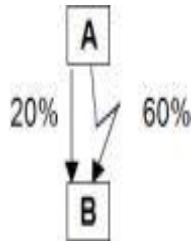
13.2.4.1.1 Direct Ownership

A link indicating that entity A owns a certain percentage of Company B is referred to as a **direct ownership link**. The example shows 60% Direct ownership of A in B.



13.2.4.1.2 Indirect Ownership

It is possible that a source gives both a direct and an indirect percentage (for example 20% and 40%).



BvD makes the summation of the direct and indirect percentages and notes it as Total (pictured with jagged lines). For the sake of simplicity, the indirect figures are not recorded in the BvD Ownership Database.

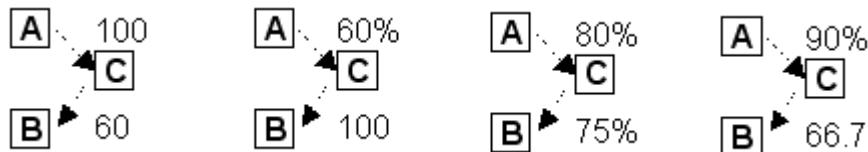
13.2.4.1.3 Total Ownership

In some cases the information source indicates that entity A has a total stake in Company B without specifying the path through which the ownership is held.

This example shows a 60% *Total* ownership. *Total* ownership links are pictured with jagged lines.



This case can result from infinite situations involving 3 or more companies. In the examples below, direct links to and from company C are shown as dotted lines to indicate that the link is not recorded. The only known fact is that A indirectly owns 60% of B as shown above.



Even if these direct links between A and C and between C and B were known, BvD would not compute the weighted average of company A's stake in B to calculate the Total ownership figure. This is because BvD cannot assert for sure that other indirect links between A and B do not exist which would impact the calculation.

There are three kinds of links with total percentages in the database:

- a source mentions a link with or without a direct percentage but with a total one ;
- a source indicates that B is *Ultimately Owned* by A: this is recorded as an "**UO Link**".
- BvD calculates the Calculated Total Percentage.

A Total ownership figure is displayed only if it is explicitly recorded in an information source. However, when the *Direct* ownership is 100%, 100% is also noted in the *Total* column because it could not be different. This is also true when the Direct ownership is noted "WO".

13.2.4.1.4 Calculated Total Percentage

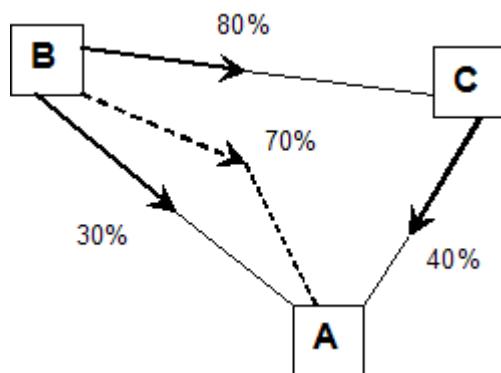
To enhance the distinction between companies directly owned from those that are indirectly owned by a shareholder with more than 50%, BvD has decided to check whether companies with no recorded shareholder of more than 50% of direct ownership have some of their direct shareholders

controlled by the same entity at the first or at a higher level. The concept of control follows the IFRS prescriptions according to which an entity (company, individual, etc.) controls a company as soon as it owns more than 50% of the ownership.

If two minority direct shareholders are controlled by a third minority direct shareholder or by a same entity at a higher level, BvD creates a Calculated Total Link between the subject company and the controlling company and calculates a total percentage by making the sum of the direct percentages of all minority direct shareholders controlled by the same controlling company. This process is based on the concept of percentage of control as opposed to the concept of percentage of interest.

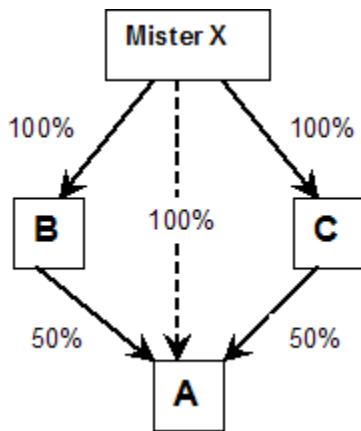
Some examples :

1. Example 1



- Company A is directly owned by B at 30% and by C at 40%
- Company C is also directly owned by B at 80%
- As B controls C, the Calculated Total percentage between A and B is $30\% + 40\% = 70\%$

2. Example 2



- Company A is jointly owned by B and C
- B and C are both owned at 100% by Mister X
- As mister X controls B and C, the Calculated Total Percentage between Mister X and Company A is $50\% + 50\% = 100\%$

The Calculated Total Percentage of the controlling company is used to define the [Independence Indicator](#) (a company with an Independence Indicator A or B could change to an Independence

Indicator C if this percentage is higher than 50%) and the Ultimate Owner but it will never be displayed as a shareholder.

This is mainly due to 2 reasons :

- even if the scope of the BvD ownership database is very wide, BvD cannot absolutely assert that all the existing links are recorded in the database. More importantly, because certain ownership structures can be very complex, trying to evaluate a controlling power could be misleading.
- BvD cannot associate this Calculated Total percentage to a correct validity date because it results from information valid at different dates.

However if the Calculated Total Percentage is used in order to define the Independence indicator and the Ultimate Owner, this will be indicated in the shareholder section, under the Ultimate Owner.

13.2.4.1.5 Total Ownership percentage exceeding 100%

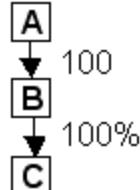
The total ownership percentage referenced for a company may exceed 100%. When Company A directly owns 100% of Company B and Company B owns 100% of Company C, there are three possible cases for the Shareholder section of the report for Company C. One case demonstrates a total ownership of 200%.

13.2.4.1.5.1 CASE 1

In this first case , the direct links between A and B and between B and C are recorded, however, no source mentions the total ownership of A in C. The company report will display the direct link between B and C and indicate the fact that A is the Ultimate Owner of C.

COMPANY C SHAREHOLDERS

Company Name	Country	Ownership	Source	Date	Op. Revenue
		Direct	Total		(mil USD)
<i>Ultimate Owner</i> - Company A	GB	-	100%	VD	12.04 19,943
<i>Shareholders</i> - Company B	US	100%	100%	AR	12.04 2,117



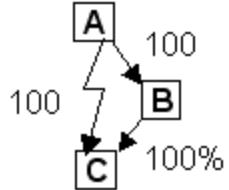
```

graph TD
    A[A] --> B[B]
    B --> C[C]
    style A fill:#0070C0,color:#fff
    style B fill:#0070C0,color:#fff
    style C fill:#0070C0,color:#fff
  
```

13.2.4.1.5.2 CASE 2

In the second case, information is the same as above; however, a source indicates that A holds a Total ownership of 100% in C. The two links are displayed in the report of company C and the Total ownership percentage then appears as 200%.

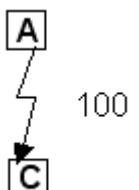
COMPANY C SHAREHOLDERS

Company Name	Country	Ownership		Source	Date	Op. Revenue (mil USD)	
		Direct	Total				
<i>Ultimate Owner</i>							
- Company A	GB	-	100%	VD	12.04	19,943	
<i>Shareholders</i>							
1. Company A	GB	-	100%	PC	12.04	19,943	
2. Company B	US	100%	100%	AR	12.04	2,117	

13.2.4.1.5.3 CASE 3

The last case shows when the database does not record any direct link between B and C, but a source mentions 100% indirect ownership of A in C. This known link appears in the report.

COMPANY C SHAREHOLDERS

Company Name	Country	Ownership		Source	Date	Op. Revenue (mil USD)	
		Direct	Total				
<i>Ultimate Owner</i>							
- Company A	GB	-	100%	VD	12.04	19,943	
<i>Shareholders</i>							
1. Company A	GB	-	100%	PC	12.04	19,943	

13.2.4.1.6 Values that can be encountered for both direct & total %

When a source indicates that A owns a stake of B with a know percentage, the numeric value of the stake is displayed. Signs like "+/-", ">", or "<" can also be used before a figure.

In some cases, the source indicates that A owns a stake in B, but does not mention any percentage. In this case, if it is a direct %, - is displayed, if it is a total % **n.a** is displayed

In other cases the source may mention the following indications:

13.2.4.1.6.1 Source indicates: 13.2.4.1.6.2 Corresponds to:

WO (for "wholly owned")	>= 98.-%
MO (for "majority owned")	> 50.00%
JO (for "jointly owned")	= 50.00%
NG (for "negligible")	<= 0.01%
CQP1	50% + 1 share
GP	General Partner (more details)
BR	Branch
FC	Foreign company
VE	Vessel
T (for "sole trader")	100%

13.2.5 Remark on the term Subsidiary

In the Ownership Database, the concept of *subsidiary* makes no reference to the percentage of ownership between the parent and the daughter. In this sense, if company A is recorded as having a stake in company B with a very small, or even an unknown percentage of ownership, company B is said to be a *subsidiary* of company A.

Others would call such a company an "*affiliated company*" or more simply an "*affiliate*". However, "affiliations" may concern links with shareholders too. For this reason, we prefer to call *subsidiary* rather than affiliate any company in which a parent owns a stake, *whatever its percentage of ownership*.

13.2.6 Date of the information

Each link is characterised by a date of validity. This is in principle the date at which the link has been observed between both entities with the specific percentage given in the link.

For example, the validity date of the information directly collected by BvD in the Annual reports of the companies or on Stock Exchanges is respectively the closing date of the annual report or the date mentioned by the Stock Exchange. This is different from the input date in the Ownership database.

There is one notable exception to this rule concerning the information collected from certain [Information Providers](#) by which the date associated to the information is, in fact, the date of transmission of the information by the IP to BvD or the input date in their own system.

That's why some treatments could be different depending on the source of the information as, for example, the [treatment of conflicting information](#).

13.2.6.1 Different validity dates in the shareholding structure of a company

BvD is working with a very large panel of providers and, in addition, [collects itself some information](#). Different sources of information could provide shareholders or subsidiaries of a same company but not necessarily at the same validity date and with a same level of details (some IPs for example provide only national shareholders or only shareholders with a percentage of ownership higher than 50%).

In order to provide an up-to-date information, all collected information is merged. This leads to 2 sources of heterogeneity in the data proposed in a company report :

- heterogeneity of the sources throughout the links
- heterogeneity of the validity date throughout the links

13.2.6.1.1 Let us take an example with the shareholders of Company A.

At time T, BvD receives from an Information Provider that Company C owns 10% of Company A in June 2006.

Company C with 10% on June 2006

At time T+1, BvD inputs the information collected in the annual report that ended in December 2005 of Company A . All shareholders with a percentage of over 5% are available. The following shareholders are inputted:

Company B with 40% on December 2005
Company C with 10% on December 2005
Company D with 5% on December 2005

In the Ownership Database the link coming from the Information Provider concerning the ownership of Company C in Company A is not replaced as BvD always prefers to present the more recent information.

Company B	with 40%	on December 2005	Source: AR
Company C	with 10%	on June 2006	Source: IP
Company D	with 5%	on December 2005	Source: AR

Thirdly, in the case that company A is listed, BvD checks daily the passing threshold on the different stocks around the world. Supposing that Company E acquires 15 % in Company A in July 2006, we insert one more link at a different date.

Shareholders are now :

Company B	with 40%	on December 2005	Source: AR
Company C	with 10%	on June 2006	Source: IP
Company D	with 5%	on December 2005	Source: AR
Company E	with 15%	on July 2006	Source: SE

These differences in the validity date of the information presented are inevitable because BvD works link by link and not by company in order to provide the most up to date information.

13.3 Archived data

BvD keeps archived data in its [Ownership Database](#) since January 2003. Prior to this date, updated information simply replaced the previous one. In January 2003 most of the links active in 2000 and 2001 have already been updated (and consequently have disappeared from the database). That explains why for these 2 years, the number of links is quite limited.

The situation between archived links and actives links in September 2016 is as follows:

Validity Date	Archived links*	Active links*
2000	0.41	0
2001	1.78	0
2002	4.17	0
2003	3.31	0
2004	5.26	0
2005	9.55	0
2006	9.07	0
2007	18.71	0
2008	20.53	0.11
2009	26.33	0.01
2010	21.52	0.06
2011	35.77	1.40
2012	41.88	1.47
2013	63.06	1.29
2014	49.22	2.49
2015	82.50	6.98
2016	63.42	55.56

* Number of links expressed in millions

 **Note:** archived data is only available on the online version of BvD products.

13.3.1.1 Rules to archive data.

BvD receives or finds in the annual report or on the website of a company, that a company is owned by a particular shareholder with a particular percentage at a certain date. This complete information is recorded in the database including the date (=validity date). Until some other information is received or found, which would allow BvD to update this information, the link remains unchanged and keeps its validity date.

The data is updated:

- If BvD finds/receives information confirming the link without any change in the percentage owned, the link is duplicated with a new validity date and the previous link is archived.
- If BvD finds/receives information confirming the link with a change in the percentage owned, the previous link is archived and a new link with a new percentage and a new validity date is entered.
- If BvD doesn't come up with a link from a source (or the shareholder is not listed in the new annual report or on the website) the link is archived.

It is important to understand that we do not receive information on termination dates of links. We know at a specific date (validity date) that new information is available and that information is therefore valid as of that date and replaces the old information. However we do not know when the link that it replaces was effectively terminated.

13.4 Rules to display shareholder information as available on a specific date

When you request to retrieve shareholder information for a company at a specific date, from the archived data, we select the data that is prior but nearest to the requested date with a maximum history of 1.5 years.

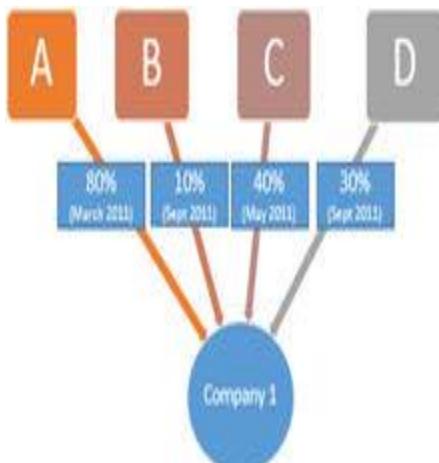
This selection is done shareholder by shareholder and this process implies that when you look at all shareholders for a specific date, you may find that the sum of direct ownership may exceed 100 %.

This would occur in the following scenario:

- Shareholder A owns 80 % of Company 1 with a validity date of March 2011
- In May 2011, Shareholder A sells all of its participations in Company 1 to Shareholders B and C, each now having 40% in Company 1
- In September 2011 Shareholder B sells 30% its participation of Company 1 to Shareholder D

When you ask to retrieve the shareholder information for Company 1 with a validity date of December 2011, the following information will be retrieved:

- Shareholder A with 80% in March 2011
- Shareholder B with 10% in September 2011
- Shareholder C with 40% in May 2011
- Shareholder D with 30% in September 2011



Company 1 Shareholder information with validity date December 2011

So you can see from the example above that while shareholder A is no longer a shareholder in Company 1 by December 2011, the link as of March 2011 is still retrieved because of the fact that the query is done shareholder by shareholder and latest information received for Shareholder A states that he owned 80%

13.5 BvD Independence Indicator

To assist users in identifying independent companies on our products, BvD has created an *Independence Indicator* to characterise the degree of independence of a company with regard to its shareholders. This *BvD Independence Indicator* is assigned to each company according to the logic defined below.

First note that the categories of shareholders collectively labelled by the sources are disregarded in the considerations below (since they are considered as unable to exert a controlling power over a company). They include:

- *Public* (used only for quoted companies)
- *Unnamed private shareholders, aggregated* (more than one unnamed individual or family, labelled as "Private shareholders", "Individual investors", "Other individuals", etc.)
- *Other unnamed shareholders, aggregated* (more than one unnamed shareholder containing a mixture of companies or of companies and individuals or families).

For more details about the types of shareholders, click [here](#).

The *BvD Independence Indicators* are noted as **A**, **B**, **C**, **D** and **U**, with further qualifications .

13.5.1.1.1 *Indicator A*

Definition: Attached to any company with known recorded shareholders (excluding the 3 "collective" types indicated above) none of which having more than 25% of direct or total ownership.

This is further qualified as A+, A or A-:

- A+:** Companies with 6 or more identified shareholders (of any type) whose ownership percentage is known
- A:** As above, but includes companies with 4 or 5 identified shareholders
- A-:** As above, but includes companies with 1 to 3 identified shareholders

The logic behind these qualifiers is that the probability of having missed an ownership percentage over 25% is the lowest when the greatest number of shareholders is known, so that the company's degree of independence is more certain.

The qualification **A+** is also attributed to **A** companies in which the sum of direct ownership links (all categories of shareholders included) is over 75%. Which means that those companies cannot have an unknown shareholder with 25% or more and can thus not be identified with an Independence Indicator other than **A**.

Please note that BvD also gives an **A-** notation to a company that is mentioned by a [source](#) (*Annual Report, Private Communication or Information Provider*) as being the [Ultimate Owner](#) of another company, even when its shareholders are not mentioned.

As it can be seen from the above definitions, the qualifications "+" or "-" do not refer to a higher or a lower degree of independence but to the *degree of reliability* of the Indicator that is attributed.

Particular case :

A company may report having at least one recorded shareholder with an interest in the company over a certain percentage (>X%).

If this percentage is under 25%, as we do not know the exact percentage of ownership, it is difficult to determine the level of independence. For such companies, specific rules are applied :

- If only one shareholder is reported to own over X% (and X=<25), then it is clear that we cannot determine if the shareholder has control or not so we assign the independence indicator U
- If several shareholders are known, no one with more than 25% but with perhaps several reported to own over X% (X=<25), it is still difficult to determine the level of control and we also assign the independence indicator U
- In only one case, we will still assign A+ : when the remaining unknown direct percentage added to the percentage of any shareholder reported to own over X% is lower to 25%. This means no one of those shareholders, even if they would own the remaining unknown percentage, will have more than 25% and change the independence indicator to B.

In BvD terminology "**A**" companies are called "*Independent companies*".

 **Note:** The search by the indicators A+, A, A- will also give active companies with Independence Indicator "--" since they are considered to be independent.

13.5.1.1.2 Indicator B

Definition: Attached to any company with a known recorded shareholder (excluding the 3 "collective" types mentioned above) none of which with an ownership percentage ([direct, total or calculated total](#)) over 50%, but having one or more shareholders with an ownership percentage above 25%.

The further qualification as **B+**, **B** and **B-** is assigned according to the same criteria relating to the number of recorded shareholders as for indicator A.

The qualification **B+** is also attributed to **B** companies in which the summation of direct ownership percentages (all categories of shareholders included) is 50.01% and higher. Indeed, this means that the company surely does not qualify under Independent Indicator C (since it cannot have an unknown shareholder with 50.01% or higher).

13.5.1.1.3 Indicator C

Definition: Attached to any company with a recorded shareholder (excluding the 3 "collective" types mentioned above) with a [total](#) or a calculated total ownership over 50%.

The qualification **C+** is attributed to **C** companies in which the summation of direct ownership percentage (all categories of shareholders included) is 50.01% or higher. Indeed, this means that the company surely does not qualify under Independent Indicator **D** (since it cannot have an unknown direct shareholder with 50.01% or higher).

The **C** indicator is also given to a company when a source indicates that the company has an ultimate owner, even though its percentage of ownership is unknown.

13.5.1.1.4 *Indicator D*

Definition: This is allocated to any company with a recorded shareholder (excluding the 3 "collective" types mentioned above) with a direct ownership of over 50%. Branches, foreign companies and marine vessels are also being attributed an indicator 'D'.

13.5.1.1.5 *Indicator U*

Definition: This is allocated to companies that don't fall into the categories **A**, **B**, **C** or **D** - indicating an *unknown* degree of independence.

Indicator -

Definition: Attached to any entity which is considered to be "independent" by nature (States and individuals) or to inactive companies.

 **Note:** The search by the indicators A+, A, A- will also give active companies with Independence Indicator "-" since they are considered to be independent.

13.6 Ultimate Owner Identification

To define an Ultimate Owner, BvD analyses the shareholding structure of a company having a BvD Independence Indicator different from A+, A or A- (which means that the company is independent and consequently, has no Ultimate Owner).

It looks for the shareholder with the highest direct or total % of ownership.

If this shareholder is independent, it is defined as the Ultimate Owner of the subject company and a UO link is created between the subject company and the Ultimate Owner. [See characteristics of a UO link]. If the highest shareholder is not independent, the same process is repeated to him until BvD finds an Ultimate Owner.

This is the general process that is always applied. However BvD gives you the possibility to provide parameters for some characteristics of the Ultimate Owner (minimum % of ownership in the path between the subject company and its UO and shareholding structure of the UO) and distinguishes the Global UO from the Domestic UO.

Notes:

- To be independent, the shareholder must be independent by itself (i.e. an entity having one of the following type : *individuals and families, Public authorities/State, Employees/Managers/Directors*) or must be an entity with an independence indicator A+, A or A- (no shareholder with more than 25%). You have the possibility to consider also as independent the entities that have an Independence Indicator B (no shareholder with more than 50% but one between 25.01 and 50%) or U (no shareholders at all or all shareholders with unknown percentage). See above.
- The categories of shareholders collectively labelled by the sources are disregarded (since they are considered as unable to exert a controlling power over a company). They include:
 - Public (used only for quoted companies)

- Unnamed private shareholders, aggregated (more than one unnamed individual or family, labelled such as "Private shareholders", "Individual investors", "Other individuals", etc.)
- Other unnamed shareholders, aggregated (more than one unnamed shareholder containing a mixture of companies or of companies and individuals or families).

13.6.1 Choose your definition of the Ultimate Owner

BvD offers different definitions of an Ultimate Owner. The parameters of the definition concern the minimum percentage that must characterize the path from a subject company up to its Ultimate Owner, the shareholding structure of the Ultimate Owner or its public or private character.

Once you have chosen the definition of the Ultimate Owner you want to work with, that definition will be taken into account everywhere in the application concerned by the ownership data : searches, shareholders and subsidiaries sections in the report, shareholders and subsidiaries variables in the list, ownership tree.

At any time and from every part of the application where ownership data are available, you have the possibility to modify this definition.

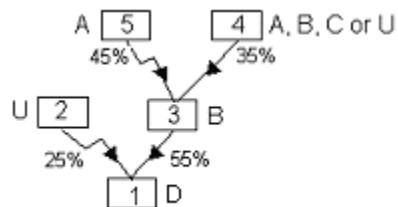
Let us see the different parameters in the definition of the UO :

13.6.1.1.1 Minimum percentage that must characterise the path from a subject company up to its Ultimate Owner:

BvD gives you the possibility to choose between a minimum of 25.01% or 50.01% at each step of the UO selection path.

A minimum of 50.01% in the path means that companies with Independence Indicator B (B+, B or B-) are considered as Independent companies.

Depending on the minimum % selected, the selected UO could be the same (if at each step you have more than 50% of ownership) or different as in the following example :



The ownership path of minimum 50.01% is followed from Company 1 to Company 3. Company 3 has no shareholders with more than 50.01% of ownership. Consequently, it is defined as the Ultimate Owner of Company 1.

The ownership path of minimum 25.01% is followed from Company 1 to Company 3 and from Company 3 to Company 5. Company 5 is independent and said to be the UO of Company 1. Company 5 is also the UO of Company 3.

13.6.1.1.2 Consider also as independent (and consequently as possible UO) entities for which no shareholder is identified or all shareholders have an unknown percentage of ownership

This means that entities with an Independence indicator U can be the UO of one of their subsidiaries. The selection of this parameter enlarges the set of companies that can be an Ultimate Owner and, consequently the set of companies that have an UO.

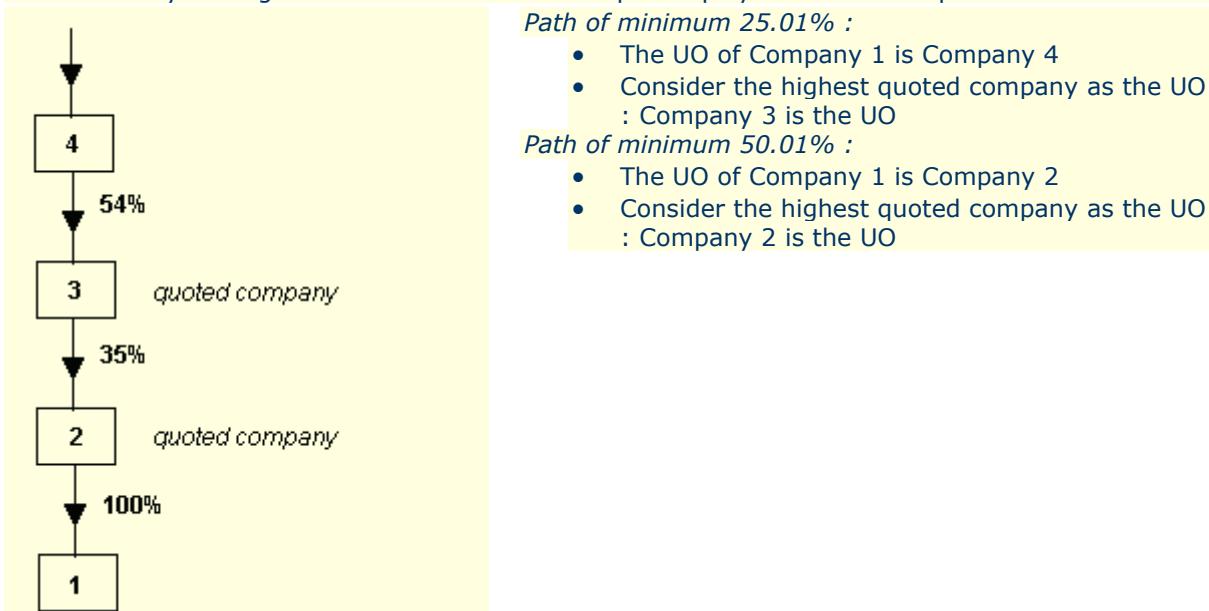
13.6.1.1.3 Consider the highest quoted company in the path as independent and consequently as possible UO of its subsidiaries, whatever its shareholding structure.

This means that a quoted company, even with an [Independence Indicator D](#), can be the UO of its subsidiaries, as long as it is not itself owned by a quoted company with a path of minimum 25.01% or 50.01%.

In this case, the selection of this parameter will not necessarily enlarge the set of companies that can have an UO but it will change their UO, given the priority to the highest quoted company in the path.

Example

Note that only the highest shareholder at each step is displayed in this example.



Path of minimum 25.01% :

- The UO of Company 1 is Company 4
- Consider the highest quoted company as the UO : Company 3 is the UO

Path of minimum 50.01% :

- The UO of Company 1 is Company 2
- Consider the highest quoted company as the UO : Company 2 is the UO

Additional options affecting how Ultimate Owners are displayed in lists and reports may be available in the UO definition screen (please contact your account administrator to enable these options).

These options give you the possibility to reject some types of entities such as governments and individuals as being the Ultimate Owner. Should you choose to exclude these types of entities, the UO will be the highest corporation in the subject's company corporate group.

Note that these options only affect how your results are displayed in the list and report. They do not affect searches.

Example

The Ultimate Owner of company "SNCF PATRICKATION S.A.♦?" is the "GOVERNMENT OF FRANCE♦?" which is of type state. The highest corporation in this company's corporate group is "SOCIETE NATIONALE DES CHEMINS DE FER FRANCAIS (SNCF) S.A.♦?".

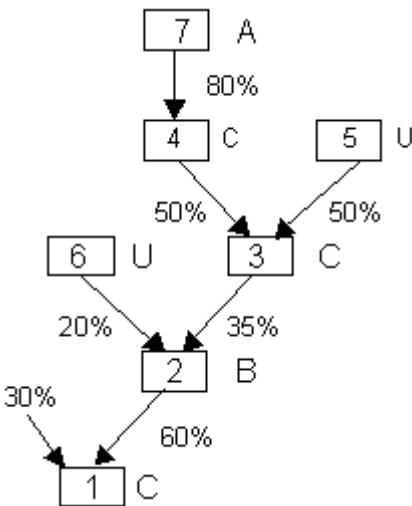
Should you choose to only consider corporations as being potential UOs then :

- The UO displayed in lists and reports will be "SOCIETE NATIONALE DES CHEMINS DE FER FRANCAIS (SNCF) S.A.♦?"
- The companies selected when searching for the corporate group of "SNCF PATRICKATION S.A.♦?" will be all companies ultimately owned by the "GOVERNMENT OF FRANCE♦?" and not "SOCIETE NATIONALE DES CHEMINS DE FER FRANCAIS (SNCF) S.A."

13.6.2 Ultimate Owner Identification: Special Cases

Jointly owned companies

When a company (Company 3 in the following scheme) is reported as *jointly owned* by two parents (Company 4 and Company 5), 50% is noted for the ownership percentage of Company 4 and Company 5 in Company 3.



With a [definition](#) asking for a path up to the UO of minimum 50.01%, the UO of Company 1 is Company 2 and the UO of Company 4 is Company 7. Other companies have no UO.

If the minimum percentage required in the path up to the UO is 25.01%, Companies 1, 2 and 3 will be noted as jointly owned by Company 4 and Company 5. Company 4 has Company 7 as UO and the UO of Company 5 is unknown.

Several shareholders with the same highest percentage

How to choose the shareholder that will be kept in the path to define the UO when several shareholders have the same highest percentage?

- If 2 shareholders have the same total % : the shareholder that has no direct % or the highest direct % is chosen
- If one of two shareholders has direct % that are the same as the total % of the other, the shareholder with the highest total % is chosen
- If 2 shareholders have the same direct and total %, no UO can be defined.

UO link provided by a source

If a company is indicated by a [source](#) (*Annual Report, Private Communication, Information Provider*) to be the UO of another company, this path is only taken into account if there is no other information available for the shareholders of the company.

13.6.3 Characteristics of an Ultimate Owner link calculated by BvD

13.6.3.1 Percentages

UO links calculated by BvD are never completed by a percentage except:

- if the UO is also a shareholder with a direct link. In such cases the UO link keeps the same direct and/or total percentage as in the direct link.
- if the path between a company and its UO is only composed of links with 100% in direct and total. In this case BvD puts 100% as total percentage in the UO link.

13.6.3.2 Source of the information

The source is always "VD" for BvD.

13.6.3.3 Date of the information

The validity date is the date of the most recent link kept in the path between the subject company and its UO.

13.6.4 Further qualification of Ultimate Owner links

As in the case of Independence Indicator, we further qualify the UO link:

- UO+:** if all links found in the path have a percentage over 97.99% or are "UO links" indicated by a source;
- UO:** if all links found in the path have a percentage over 50%, but one or more links are between 50.01 and 97.99%;
- UO-:** if all links have a percentage over 25%, but one or more links are between 25.01% and 50%.

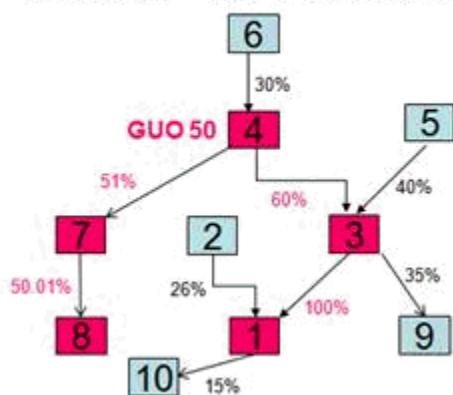
13.6.5 Corporate Group

The Corporate Group of a subject company is composed of all ultimately owned subsidiaries by the Global Ultimate Owner of the subject company.

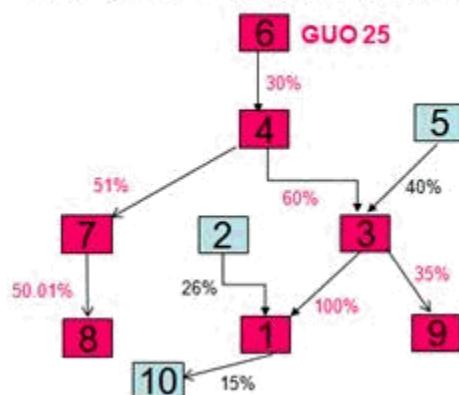
The corporate group is thus the same for all ultimately owned subsidiaries and its boundaries depends on the Ultimate Owner definition in use; i.e. it will be different if you use a UO definition 25.01% or 50.01%.

Example:

UO def 50.01% → 5 companies in corporate group



UO def 25.01% → 7 companies in corporate group



To select the corporate group of a given entity use the 'affiliates of selected companies' search or the 'select companies' option within the corporate group section of the report.

13.6.5.1 Display in the report

The corporate group of a subject company is listed in the "corporate group (by level or alphabetical order)" section.

13.6.5.1.1 By level

When the corporate group is displayed by level, the default list gives all subsidiaries at the first level except if the subject company is located at a lower level. In that case, only the node from the first level subsidiary down to the subject company is unfolded.

The subject company can be identified by its special presentation: the line with an orange background.

You can automatically unfold the complete tree up to 10 levels of ultimately owned subsidiaries by using the link "Click here to display the unfolded tree up to 10 levels" or you can display the sub-subsidiaries of one particular subsidiary at a time by clicking on the "+" icon before the name.

13.6.5.1.2 By alphabetical order

When the corporate group is displayed by alphabetical order, the default list gives ultimately owned subsidiaries all levels combined.

For more information on the BvD ownership database, click [here](#).

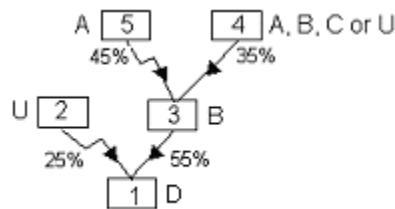
13.6.6 Global and Domestic Ultimate Owners

The **Global UO** is the [Ultimate Owner](#) corresponding to the definition you give when [customising the definition of the UO](#).

The **Domestic UO** is the highest company in the path between a subject company and its Global UO that is located in the same country as the subject company. The path between the subject company and its Domestic UO may pass through one or more entities that are not located in the same country as the subject company.

The Domestic UO will be identified by following the same path as the one up to the Global UO. This path is determined by the minimum percentage that must characterise the path from a subject company up to its Ultimate Owner that has been selected in the definition of the UO.

Example



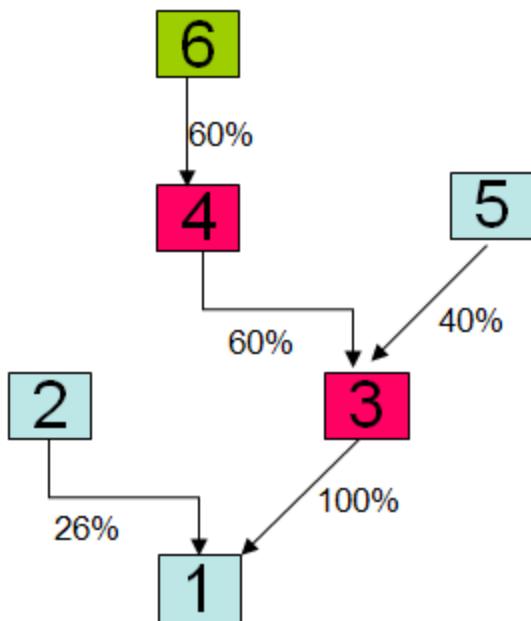
In this example let us say that company 1 and company 3 are located in the same country, whereas company 5 is located in different location. When considering a minimum path of 25.01%, we can say that company 5 is the Global Ultimate Owner of company 1. However since they are not located in the same country, it cannot be the Domestic Ultimate Owner. To determine it, we need to look at the company one level below company 5 and determine if it is located in the same country as company 1. If it is not, then we need to look at the company one level below that one and so on. In this example company 3 is located in the same country as company 1 and is said to be the Domestic Ultimate Owner of company 1.

13.6.7 Controlling and Immediate Shareholders

The **Controlling shareholders** correspond to all shareholders that are present in the path between the subject company and its Ultimate Owner (according to the definition of the UO used). Please note that to identify CS we follow the path with the highest percentage (direct or total)

The **Immediate shareholder** corresponds to the first shareholder in the path from the subject company to its Ultimate Owner (according to the definition of the UO used).

Example



- 1 is the subject company
- 6 is the GUO
- 3 and 4 are the controlling shareholders
- 3 is the immediate Shareholder

13.7 Beneficial Owners

13.7.1 Beneficial Owners Identification

The concept of beneficial owners (BO) has been implemented in the BvD Ownership database.

A beneficial owner is the individual(s) who ultimately owns or controls an entity. However, since there is no consensus on the definition of control, we offer various options allowing you to customise the definition.

In addition to the beneficial owners, other ultimate beneficiaries (oub) (who are not individuals) are also identified.

BvD offers different definitions of beneficial owners. They are available via the user Settings or the report. The parameters of the definition concern the minimum percentage that must characterize the path from a subject company up to its Beneficial Owner(s).

Once you have chosen the definition of the Beneficial Owner you want to work with, that definition will only be taken into account in the report section of the application where Beneficial Owners information is displayed.

Let us see the different parameters in the definition of the BO:

- **Minimum x % at first level / Minimum x % at further levels:**
The default minimum percentage value for the first level is 10%. You may enter any value between 10 and 100 and decimals are accepted (e.g. 25.01). In the case of 10%, the selection is made by considering all the first level paths at 10% or more between the subject company and an individual (BO) (or other ultimate beneficiaries (oub), which are not individuals).
The default minimum percentage value for higher levels is 50.01%. You may enter any value

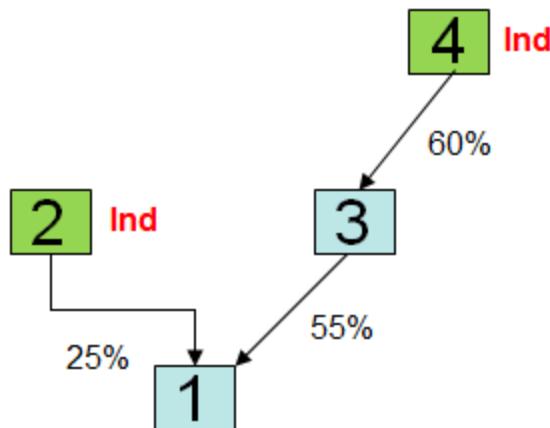
between 10 and 100 and decimals are accepted (e.g. 25.01). In the case of 50.01%, the selection is made by considering all the higher level paths at 50.01% or more between the subject company and an individual (BO) (or other ultimate beneficiaries (OUB), which are not individuals).

- **Include all individuals at the top of a path having an unknown percentage (activate by default):**
When activated, all individuals at the top of the path having an unknown % are considered as a BO of a subject company. This includes all BO at the first level with an unknown %.
- **Include all individuals at the top of a path having a percentage of min 10% (activate by default):**
When activated, all individuals at the top of the path having a % corresponding to a minimum of the first level % are considered as a BO of a subject company.

 **Note:** we automatically consider as BO all individuals with more than the first level requested percentage who are at the top of a chain of 100% or WO.

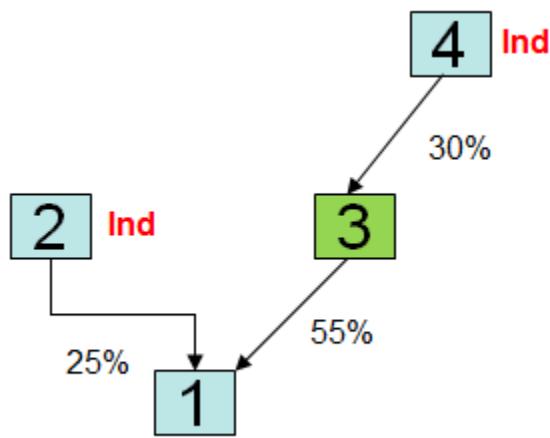
13.7.1.1 Examples

13.7.1.1.1 Example 1: BO definition : minimum 10 % at the first level – 50.01% at further levels - No other option



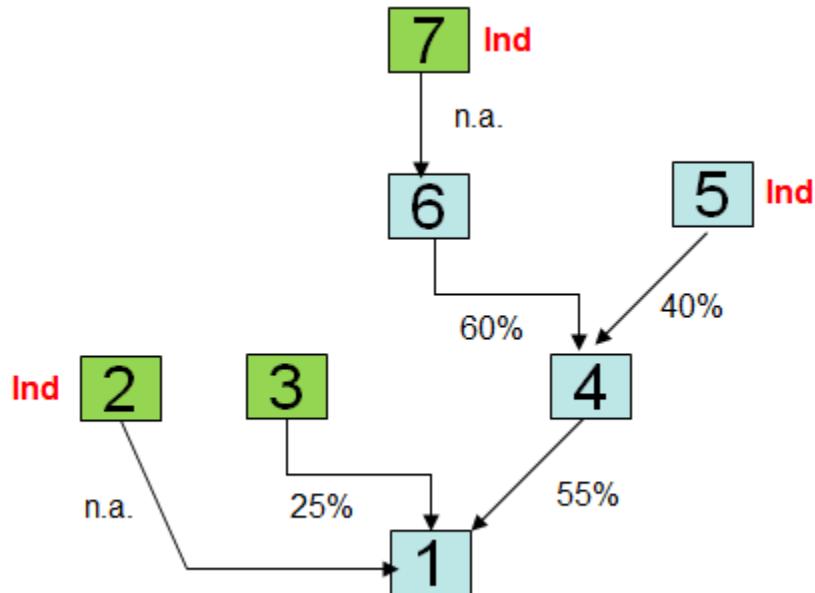
Individuals 2 and 4 are identified as BO

13.7.1.1.2 Example 2: BO definition : minimum 25.01 % at the first level – 50.01% at further levels - No other option



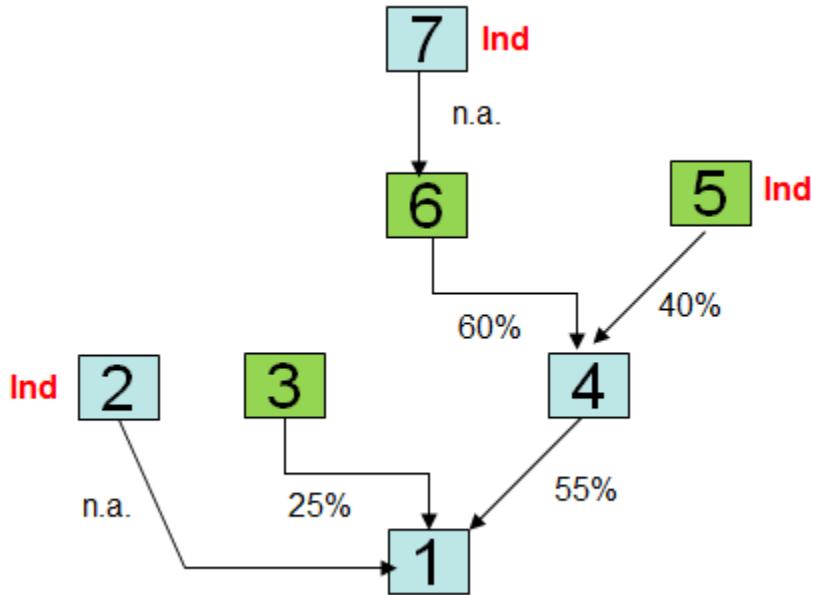
There is no BO but one OUB for this company (3) Individual 4 is not a BO because it is a level 2 shareholder owning less than 50.01%.

*13.7.1.1.3 Example 3: BO definition : minimum 10 % at the first level – 50.01% at further levels -
Include all individuals at the top of the path having an unknown percentage*



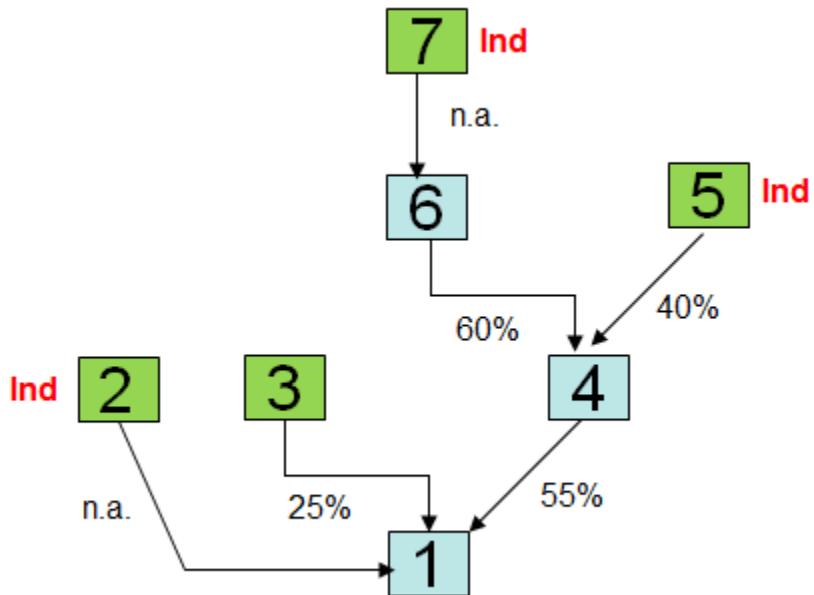
Individuals 7 and 2 are identified as BO, Company 3 is identified as OUB.

*13.7.1.1.4 Example 4: BO definition : minimum 10 % at the first level – 50.01% at further levels -
Include all individuals at the top of the path having a percentage of minimum 10%*



Individual 5 is identified as BO and Companies 3 and 6 are OUB.

*13.7.1.1.5 Example 5: BO definition : minimum 10 % at the first level – 50.01% at further levels -
Include all individuals at the top of the path having an unknown percentage - Include all
individuals at the top of the path having a percentage of minimum 10%*



Individuals 2, 5 and 7 are identified as BO Company 3 is identified as OUB.

13.7.2 Search on Beneficial Owner

Access: from the home page go to Ownership data > Companies owned by a Beneficial Owner > Name of the beneficial owner / Characteristics of the beneficial owner.

A search can be performed using the following criteria:

- Name of the beneficial owner
- Location of the beneficial owner is
- number of beneficial owners an entity has

You can use one of 3 definitions of beneficial ownership - these are the same we use for the alerts.

- Min 10% at first level / min 50% at higher levels
- Min 25% at first level / min 25% at higher levels
- Min 10% at first level / min 10% at higher levels



Notes:

- In any case, all individuals at the top of a path, with an unknown percentage or with a minimum percentage of [the Min XX% at first level] % ownership, are considered as beneficial owners in the search.
- The number of beneficial owners is now also a variable in the list format.

13.8 Subsidiaries levels

Subsidiaries can be unfolded on 10 levels in the report and the list.

The percentage displayed for each level is relative to the upper level subsidiary. Only the percentages displayed for the first level subsidiaries are thus relative to the subject company itself.

The percentage displayed for second level subsidiaries corresponds to the percentage of participation owned by the company of the 1st level displayed just before in the subsidiaries table.

In the example hereunder, DUNROSE TRADING 191 (PTY) LTD is owned with 100% by OPTIMUM COAL HOLDINGS LIMITED, which is on its turn owned with a total percentage of 67.77% by the subject company.

GLENCORE INTERNATIONAL PLC

JE1 1ES ST HELIER, United Kingdom
 Publicly quoted company
 This company is the GUO of the Corporate Group

BvD ID number
 Latest account date

GB33892EX
 31/12/2010

Current subsidiaries

Current filter: No filter [Modify]

Select the number of levels you want to unfold automatically 10 levels [You may unfold the lines by clicking on to display sub-levels of subsidiaries.]
 The companies underlined and displayed in bold blue are available on [ORBIS](#).

Subsidiary name	Country	Ownership		Status	Source ident.	Date of info.
		Direct (%)	Total (%)			
<u>OPTIMUM COAL HOLDINGS LIMITED</u>	ZA	-	67.77	UO	SE	03/2012
<u>DUNROSE TRADING 191 (PTY) LTD</u>	ZA	100.00	100.00	UO+	RM	06/2010
<u>OPTIMUM KOORNFONTEIN INVESTMENTS (PROPRIETARY) LIMITED</u>	ZA	100.00	100.00	UO+	RM	06/2010
<u>OPTIMUM MPEFU MINING AND EXPLORATION (PTY) LTD</u>	ZA	100.00	100.00	UO+	RM	06/2010
<u>OPTIMUM OVERVAAL MINING AND EXPLORATION (PTY) LTD</u>	ZA	100.00	100.00	UO+	RM	06/2010
<u>OPTIMUM VLAKFONTEIN MINING AND EXPLORATION (PTY) LTD</u>	ZA	100.00	100.00	UO+	RM	06/2010
<u>OPTIMUM COAL MINE (PROPRIETARY) LIMITED</u>	ZA	100.00	100.00	UO+	RM	06/2010
<u>OPTIMUM COAL SERVICES (PROPRIETARY) LIMITED</u>	ZA	100.00	100.00	UO+	RM	06/2010
<u>OPTIMUM COAL TERMINAL (PROPRIETARY) LIMITED</u>	ZA	100.00	100.00	UO+	RM	06/2010
<u>TWIN CITIES 39 (PROPRIETARY) LIMITED</u>	ZA	100.00	100.00	UO+	RM	06/2010
<u>MAIN STREET 431 (PTY) LTD</u>	ZA	92.00	n.a.	UO	RM	06/2010
<u>KOORNFONTEIN MINES (PTY) LTD</u>	ZA	50.01	n.a.	UO	OS	05/2010
<u>OPTIMUM NEKEL MINING AND EXPLORATION (PTY) LTD</u>	ZA	51.00	n.a.	UO	RM	06/2010

13.9 Branches and Foreign Companies in BvD products

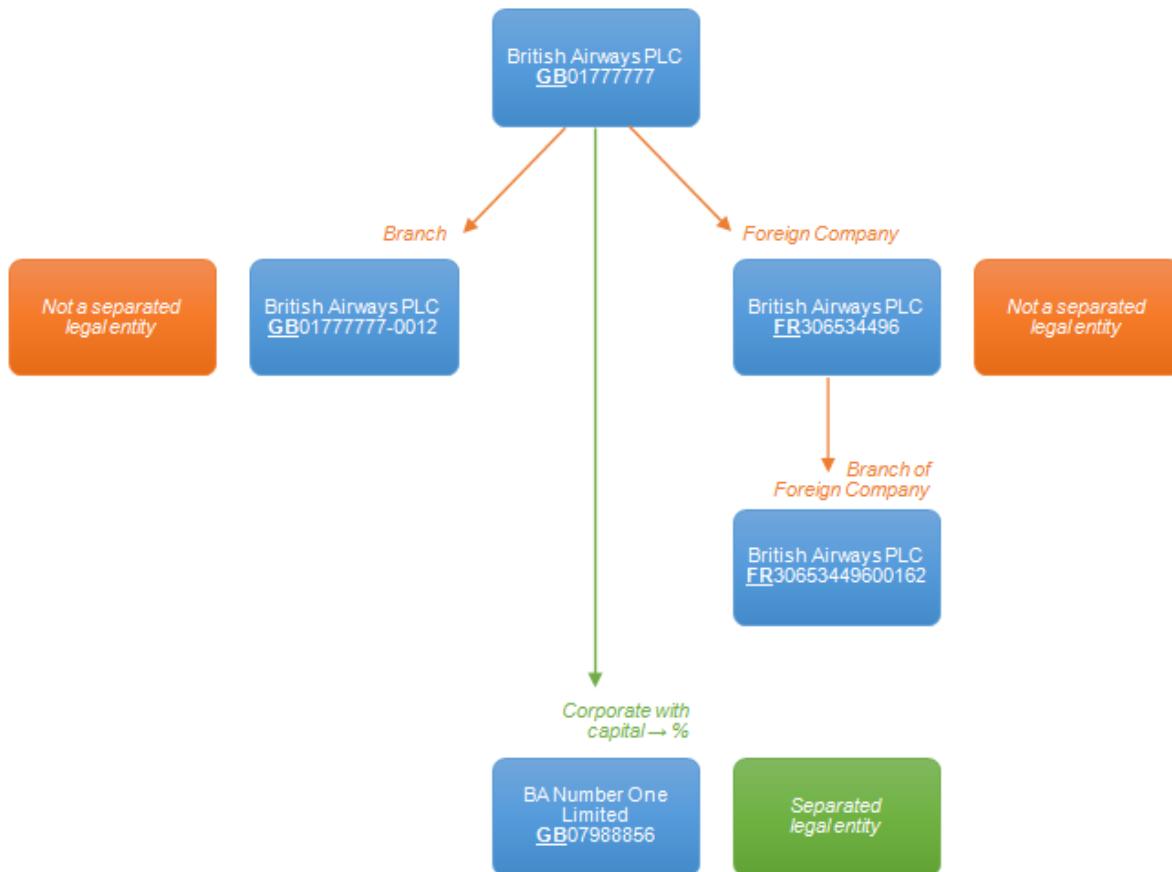
Under the terms branch / foreign company BvD includes company secondary location, directly reporting to their headquarters. Nevertheless contrarily to a subsidiary, it is not a separated legal entity of the parent corporation. Hence it must be considered as an extension of a company.

When this extension is located in the same country as the parent, we consider it to be a BRANCH.

Conversely, when this extension is located in another country, we consider it to be a FOREIGN COMPANY.

Accordingly, operating a foreign company is actually just having the domestic parent corporation operating abroad (a given parent entity might have several foreign companies in different countries). Nonetheless the foreign company has to be registered in the foreign country and will thus be attributed a national number.

Moreover, a foreign company might itself have branch(es).



In the applications, branches and foreign companies are treated the same way.

Foreign companies are grouped with branches in the ownership 'branches' search and in the list/report 'branches' section; both branches and foreign companies are also attributed with an independence indicator 'D'.

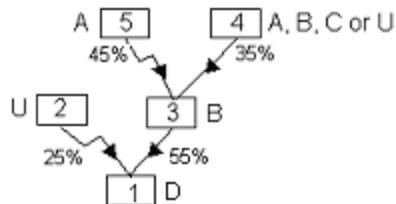
The said entities are linked to their headquarters when a link is available and their UO can be displayed as well as a corporate group.

 **Note:** In case the foreign company would itself have branch(es), it would be selected both as a 'branch' and 'headquarters'.

13.10 Weighted percentages of ownership

BvD never computes weighted averaged percentages of indirect ownership between a shareholder and a subsidiary. This is because BvD cannot assert for certain that all existing links are recorded in the database. More importantly however, it is also because in certain cases of complex ownership structures, this could be misleading when trying to evaluate a controlling power.

For example, weighting ownership percentages would retain 24.75% of ownership of company 5 in company 1, which could lead to the conclusion that company 2 has a higher degree of control in company 1 than company 5.



13.11 Handling of acquisitions, mergers and spin-offs

Modifications in basic ownership structure arising from mergers, acquisitions or spin-offs are tracked down mostly by referring to the "Zephyr" database which is produced and marketed by BvD. "Zephyr" collects about 100,000 new deals a year from all over the world. These include rumours, announced and completed deals.

Only completed information is entered in the shareholder section of the company report either as a note or as a numerical item.

A merger may or may not imply the creation of a new legal entity. Such situations are, of course, carefully reflected in the ownership database.

Name changes, which are so frequent nowadays, are tracked down by using all the sources contributing to the compilation of the ownership database, even when they do not involve an ownership modification.

Companies can be searched by their previous names for 3 years after the name change.

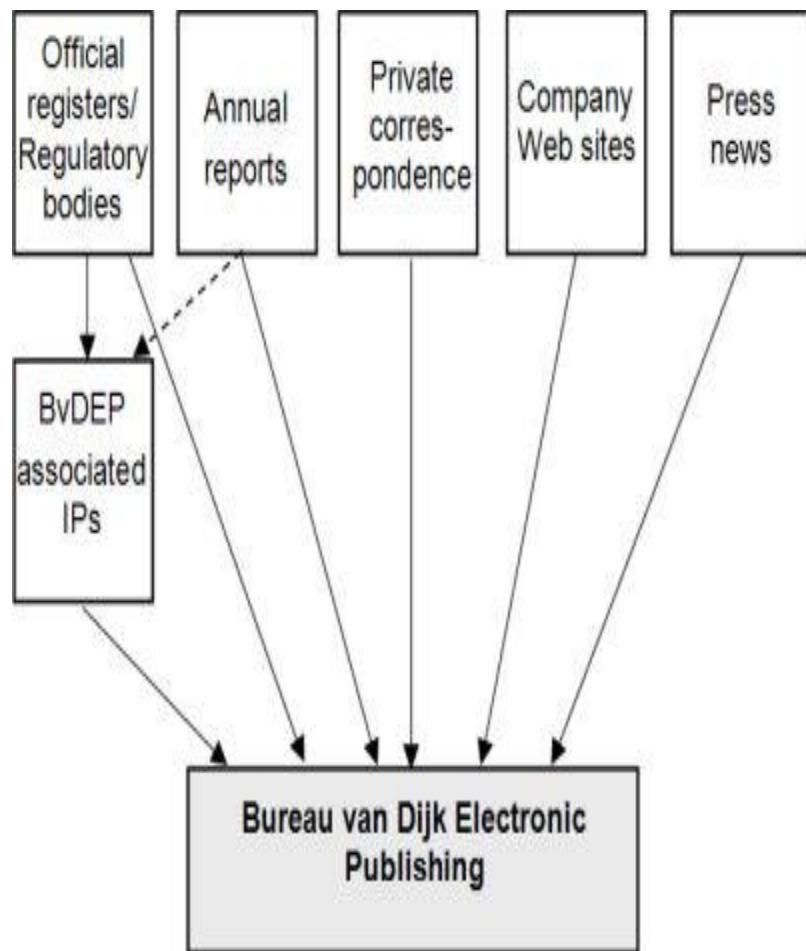
13.12 Information sources

13.12.1 Information Collection

Companies disclose ownership data themselves, either when they disclose their shareholders or list their subsidiaries. Such disclosures may or may not be mandatory according to company status (listed/unlisted) or ownership percentages. Laws and regulations regarding disclosure of ownership data vary widely between countries. The same is true for common company practices that, very often, go beyond the legal requirements.

BvD collects ownership information directly from the companies, from official bodies (when they are in charge of collecting this type of information) or from the associated information providers (IP) (who, in turn, have collected it either directly from the companies or via official bodies).

The collection process is represented in the following chart.



Annual Reports (RS or RM)

Annual reports are collected by BvD with the following results:

- **30,000 AR** of non-US listed industrial companies;
- **18,000 AR** of banks (listed & unlisted, US & non-US);
- **5,500 AR** of insurance companies (listed & unlisted, US & non-US).

Annual reports of US listed industrial companies are not collected because BvD directly extracts the ownership information for these companies from the SEC Filings. (See below). Information collected from annual reports is noted as follows:

- **RS** when it concerns the shareholders (which stands for Report of the Subsidiaries);
- **RM** when it concerns the subsidiaries (which stands for Report of the Mother).
- **AR** when the information comes from the annual report of a third company (not from the report of the Subsidiaries nor the report of the Mother)

Private correspondence (PC)

Bureau van Dijk sends letters directly to a vast number of companies to collect information about their shareholders.

Mailings are sent once a year to 30,000 corporations (non US, listed & unlisted). They are also sent twice a year to 18,000 banks (worldwide, listed & unlisted) and once a year to 5,500 insurance companies (worldwide, listed & unlisted). There are two types of written requests:

- a request for the company itself to verify the shareholder and subsidiary information as it is recorded in the BvD Ownership Database;
- a request for information from the company when none already exists on the database.

The response rate is 25% and constantly increasing, which is quite satisfactory by any standard.

Ownership links recorded from these written requests are marked **PC**.

The information collected with this procedure is extremely useful since it is:

- very comprehensive;
- totally reliable;
- timely;
- accurately dated.

SEC Filings (PX or NQ)

For US listed companies, ownership information is systematically collected from the Free Edgar File via the Internet. This includes all companies filing "proxy statements". Links recorded from this source are noted **PX**.

These links cover all known shareholders (corporations or individuals) with an ownership percentage of 5% or more, as well as the ownership of directors and executive officers (with no lower ownership percentage limitation).

Data is gathered tracking lower levels percentages owned by corporations. This is done by querying the NASDAQ web-site under the entry "Detailed institutional holdings" available after having selected the company. (This covers all companies listed in the US stock exchanges, not only those listed on the NASDAQ). This procedure collects mainly ownership of mutual and pension funds. Links collected from this source are noted **NQ**.

The ownership information for companies listed on the US stock exchanges is very comprehensive in terms of both coverage and level of ownership.

It should be noted, however, that BvD limits its records to percentage levels of 1% and more, both for **PX** and **NQ** links.

Stock exchanges (SE)

In most stock exchanges, listed companies must declare shareholders that are above certain thresholds or are passing these thresholds. BvD has recently started to systematically collect this data. It is marked **SE**.

Information providers (IP)

+Bureau van Dijk works with the premier providers of financial information in each market it covers. The IPs supply BvD primarily with annual accounts filed to official registers by the companies in their respective domestic markets. However, when local regulations require ownership information to be filed together with the accounts, this is collected by IPs and forwarded to BvD. Links recorded from information supplied by the associated Information Providers are marked **IP**. Click [here](#) for the list of the BvD Information Providers.

Company web-sites (WW)

More and more companies disclose ownership information on their web-sites. When the information cannot be collected through annual reports or private correspondence, web-sites are systematically scrutinized. Links collected this way are marked **WW**.

Telephone calls (TC)

When unclear or conflicting ownership information is collected or when specific questions arise regarding the data, Bureau van Dijk Electronic Publishing contacts the company directly by telephone or e-mail. The corrected links are marked **TC**.

Press News (PN)

Primarily for banks, BvD monitors news articles and press releases for changes or additions to the ownership data. Ownership links recorded from various press news sources are marked **PN**.

Additional sources (OS)

Occasionally, other sources such as annual periodicals are used (mainly for banks and insurance companies). These links are marked **OS**.

13.12.2 Information Providers

IP code	IP Name
AI	Auditoría Interna de la Nación (Uruguay)
BD	BvD Reseqrch
BI	CIBI Information, Inc. (Philippines)
BV	Boa Vista Serviços S.A. (Brasil)
CA	CreditReform (China)
CB	Creditreform (Bulgaria, Ukraine & Rep. of Macedonia)
CC	Chamber of Commerce & Industry of Romania (Romania)
CD	Director of Chinese
CE	CMIE (India)
CG	Infocredit Group Ltd (Cyprus & Middle East)
CH	Creditreform (Hungary)
CI	Experian (Norway)
CJ	CreditInfo (Jamaica)
CL	Creditreform Latvia (Latvia & Belarus)
CM	Creditreform (Rep. of Macedonia)
CN	Informa Colombia SA (Colombia)
CO	Contact database
CP	Credinform (Russia & Kazakstan)
CR	Creditreform (Luxembourg)
CS	Coface Slovenia (Slovenia)
CT	Global Legal Entity Identifier Foundation
CU	Cortera (US and Canada)
DB	Dun & Bradstreet (Israel)
DC	DGIL Consult (Nigeria)
DI	PT. Dataindo Inti Swakarsa (Indonesia)
DM	MarketLine (previously Datamonitor)
DN	DataPro Limited (Nigeria)
DP	DP Information Group (Singapore)
EC	European Central Bank (for investments funds)
EF	Equifax Peru
EP	Equifax Paraguay
EQ	Equifax Ecuador
FA	Finar Enformasyon derecelendirme ve danismanlik hizmetleri A.S (Turkey)
FC	Bureau van Dijk (Foreign companies)
FI	Suomen Asiakastieto (Finland)
FS	Factset
GA	Worldbox (Switzerland)
GR	Registrar General Department (Ghana)
HO	Cerved (Italy)
HR	Creditreform Croatia (Croatia)
HS	IHS Markit

HU	Huaxia (China)
IA	IAPD - Investment Adviser Public Disclosure Database
IC	Inforcredit Group (Cyprus)
ID	Informa (Portugal)
IH	ICAP (Greece)
IN	Informa (Spain)
IR	InfoCredit (Poland)
IS	Informes Mexico (Mexico)
IW	Ibisworld (Australia)
JO	Jordans (UK, Ireland)
KA	ASAPIinform (Kenya)
KG	Creditreform Lietuva (Lithuania)
KI	Creditinfo Eesti (Estonia)
KO	Experian (Denmark)
KS	NICE (Korea)
LC	Creditinfo Lanstraust (Iceland)
LN	LexisNexis (Netherlands)
LR	Companies Registry of Lesotho
LU	Bureau van Dijk (Luxemburg)
MC	Creditinfo (Malta)
MI	Creditreform Belgrade (Bosnia-Herzegovina, Serbia & Montenegro)
ML	Market Location (Unincorporated UK cos)
MO	Coface Serviços Portugal
NB	National Bank of Belgium (Belgium)
NC	Novcredit (Italy)
NS	Institut National de la Statistique (Niger)
OC	OpenCorporates (Panama, Uganda, Jersey, Tunisia, Puerto Rico, Isle of Man, Bahamas)
OF	Orell Füssli Wirtschaftsinformationen AG - CRIF Teledata AG (Suisse)
OM	Ompic (Morocco)
PE	PEI Services Limited
QA	Quantum Database (Angola, Mozambique, & Cape Verde)
QC	Qatar Chamber of Commerce and Industry (Qatar)
RC	Cedar Rose (Middle East)
RT	Annual return (UK)
SC	Ellisphere (France)
SH	Creditinfo Schufa GmbH (Czech Republic, Slovakia, Iceland, Malta).
SL	Bisnode (Czech Republic & Slovakia)
SN	SeeNews (Moldova, Albania, Kosovo, Georgia & Uzbekistan)
SR	Chinese source
ST	Statistics Canada (Canada)
TI	China Credit Information Service Ltd (Taiwan)
TJ	Taiwan Economic Journal (Taiwan)
TK	Teikoku Databank (Japan)
TU	Transunion (South Africa, Costa Rica, Chile, Brasil, El Salvador, Guatemala)
UC	UC (Sweden)
VA	Veda (Australia)
VC	Creditreform (Austria, Germany, Luxemburg)
VE	Veraz (Argentina)
WB	Worldbox (Benin, Botswana, Burkina Faso, Burundi, Central African Republic, Comoros, Congo, Democratic Republic of Congo, Ivory Coast, Djibouti, Equatorial Guinea, Eritrea, Ethiopia, Gabon, Gambia, Guinea, Guinea Bissau, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Namibia, Rwanda, São Tomé and Príncipe, Seychelles, Sierra Leone,

	Somalia, South Sudan, Sudan, Swaziland, Tanzania, Tchad, Togo, Zambia, Zimbabwe; Bermuda, Cuba; HongKong, India, Pakistan, Sri Lanka; New Zealand; Lichtenstein, Monaco
WO	WhoOwnsWhom
WV	World'Vest Base Inc

13.12.3 **Breakdown of the recorded links according to the sources**

The number of links breaks down as follows according to the sources (as per September 2016):

	Banks	Insurance companie s	Listed companies	
			> 5,000 <i>employee s</i>	< 5,000 <i>employee s</i>
Nr of entities with at least 1 active shareholder	18,782	7,410	4,522	52,249
Nr of entities with an active UO (def. Min 25%)	12,668	5,860	2,201	26,351
Nr of entities with an active UO (def. Min 50%)	12,357	6,152	1,145	14,064
No of entities with a least 1 archived shareholder	18,566	9,626	4,498	49,821

	Unlisted companies			non corporat e
	> 5,000 <i>employe es</i>	<i>between 5,0 00 & 1,000 employees</i>	< 1,000 <i>employee s</i>	
Nr of entities with at least 1 active shareholder	6,928	31,445	60,715,671	5,104,279
Nr of entities with an active UO (def. Min 25%)	5,354	23,755	21,252,891	1,724,446
Nr of entities with an active UO (def. Min 50%)	5,534	23,873	22,528,098	1,814,791
No of entities with a least 1 archived shareholder	7,651	35,228	66,097,901	5,553,841

	Total
Nr of entities with at least 1 active shareholder	65,941,279
Nr of entities with an active UO (def. Min 25%)	23,053,526
Nr of entities with an active UO (def. Min 50%)	24,406,014

No of entities with at least 1 archived shareholder	71,777,132
-----------------------------------------------------	------------

Nr of Shareholders or Ultimate owner links per source:	
Annual Reports (RS/RM):	580,702
Private correspondence (PC):	2,270
SEC filings (PX/NQ):	28,617
Stock Exchange (SE):	122,502
Information Providers (IP):	101,846,929
Internet WWW:	963,641
All other sources:	396,477
BvD UO links:	47,452,088
Total:	151,393,226

13.12.4 Dealing with conflicting information

The [information source](#) reflecting the most recent date always takes precedence when conflicting information is discovered.

There is one notable exception to this rule concerning the information collected from the [Information Providers](#). The date associated to this information is, in fact, the date of transmission of the information by the IP to BvD. BvD does not know the validity date of the information itself. As a result, the adopted rule-of-thumb assumes that there is an average of six months delay between the validity and the transmission dates. The information collected from an IP on month "t", therefore, supersedes conflicting information coming from all other sources with a validity date anterior to month "t-6".

13.13 Rules and limitations when exporting ownership data

13.13.1 Export of a report

1. Including a shareholder section

One or several companies : all the shareholders are exported regardless of the display limitations applied to the screen. The filter requested is applied in the export.

2. Including the subsidiaries section :

- Only the current company : the principle "What you see is what you get" is applied. If some levels have been manually unfolded, only those sub subsidiaries will be exported.
The display limitation are kept in the extraction.
The filters requested are applied.
If an automatic unfolding is requested in the export parameters (in the export window), the display limitation is no longer applied but a full limitation is fixed to 40,000 subsidiaries.
A message at the end of the list of subsidiaries is displayed when the extraction has been limited to the first 40 000 subsidiaries.
- Several companies : only one level of subsidiaries can be exported.

13.13.2 Export of a list

1. Containing variables from the current shareholder section : No limitation
2. Containing variables from the subsidiaries section :
 - only one level : no limitation
 - several levels : all subsidiaries at first level are always exported.
If several levels are requested, the number of subsidiaries is limited to 1000 per company. To export all the requested levels, you have to ask to export the report of a single company (which keep its limitation to 40 000 subsidiaries).
Note that when a company appears as subsidiary at different levels, the sub-subsidiaries are only displayed once, the first time it is encountered during the unfolding.

14 Patents

14.1 Patents - overview

Orbis contains information on over 83 million patents worldwide.

A patent is a form of intellectual property. It's a set of exclusive rights granted by a sovereign state to an inventor, or their assignee, for a limited period of time in exchange for the public disclosure of an invention.

In order to display patents as clearly as possible throughout our products we select the most relevant document - the "referent" or "priority" document - for each invention, so as to group all documents and applications related to the same invention under one item.

The information source is the PATSTAT database, established and maintained by the European Patent Office (EPO). PATSTAT is a worldwide database containing bibliographical data on the majority of patents currently in force. You can identify companies with patents in the Orbis database by their number of patents, and using text searches.

14.1.1 Data matching

To integrate the patents data from PATSTAT into Orbis, it is matched to BvD IDs. Part of this matching is carried out under mutual agreement by the OECD (Organisation for Economic Cooperation and Development) and the rest is carried out by BvD.

This matching process is currently not exhaustive, for several reasons:

- Not all applicants for patents are reported through the PATSTAT database.
- Not all patents have company applicants, and individuals are not included in the matching process.
- The PATSTAT database aggregates many different sources with various coding policies. This makes the matching process more complex, and it may not always allow for the inclusion of all patents.

14.2 Patents - glossary

14.2.1 Abstract

The abstract, which is preceded by the title of the invention, contains a concise summary of the disclosure of the invention as contained in the description, claims and drawings.

Abstracts are loaded approximately one month after the publication date.

An abstract may be a translation into English if it was not originally in English. (See the *Index on the EPO website*)

14.2.2 Application for a patent

To obtain a patent, an application must be filed with the authorised body (Patent Office) with all the necessary documents and fees. The patent office will conduct an examination to decide whether to grant or reject the application.

(Source: *OECD Glossary of Patent Terminology*, p2)

14.2.3 Application date

The patent application date is the date on which the patent office received the patent application.

(Source: *OECD Glossary of Patent Terminology*, p2)

14.2.4 Application number

The application number is the number assigned to a patent application when it is filed.

Application numbers of all countries are standardised to one format, irrespective of how they are printed on the patent documents. *Example:* FR20101060059 20101203

14.2.5 Associated publication

An "other publication", which is associated with a specific patent. It can be of a different kind and it is considered as the same patent in another time of its 'life'.

14.2.6 Cited documents

Cited documents are documents cited either during any of the procedures before the EPO (search, examination, opposition, limitation, revocation or appeal), or by the applicant.

14.2.7 Citing documents

Citing documents are documents that have cited the document you are currently viewing.

14.2.8 Current owner (Applicant)

The person or company that applies for the patent and intends to "work" the invention (i.e. to manufacture or licence the technology). In most countries the inventor does not necessarily have to be the applicant. In the United States, applicants must be the inventors, except in a few exceptional circumstances (e.g. legal representatives of a deceased inventor may make a patent application).

(Source: *OECD Glossary of Patent Terminology*, p2)

14.2.9 European classification (ECLA)

The ECLA classification system is an extension of the International Patent Classification (IPC). It is however more precise, having twice as many entries (ECLA: 140,000; IPC: 70,000).

EPO examiners use it to classify patent documents and thus facilitate their prior-art searches. ECLA is revised continuously, and the documents are then reclassified accordingly.

(See the [Index on the EPO website](#))

14.2.10 Granted

A patent is granted when it is compliant with the patentability requirement in the country of publication. A given patent is therefore only useful for protecting an invention in the country in which that patent is granted.

14.2.11 International classification

This term is used in the BvD products to mean International Patent Classification (see below).

14.2.12 International Patent Classification

The International Patent Classification, which is commonly referred to as the IPC, is based on an international multilateral treaty administered by WIPO. The IPC is an internationally recognised patent classification system, which provides a common classification for patents according to technology groups. The IPC is a hierarchical system in which the whole area of technology is divided into a range of sections, classes, subclasses and groups. There are eight sections that are broken down into classes and subclasses. IPC is periodically revised in order to improve the system and to take account of technical development. The current (eighth) edition of the IPC entered into force on 1 January 2006.

(Source: *OECD Glossary of Patent Terminology*, p4)

14.2.13 Inventor

The inventor is the person named in a patent application as the inventor. There may be more than one inventor. The inventor can also be the Applicant (see above).

(See the [Index on the EPO website](#))

14.2.14 Other publication

Other publication (also published as) documents all have exactly the same priority. Selecting any one of them will give you access to a facsimile, allowing you to read the document in another language (where available), in the knowledge that the content is very similar, if not identical, to that of the document you retrieved in your search.

14.2.15 Patent publication number

The publication number is the number assigned to a patent application on publication. Publication numbers are generally made up of a country code (two letters), the publication number (variable, 1-12 digits) and the kind code (*Example*: FR2956586(B3)).

14.2.16 Priority date

The priority date is the first date of filing of a patent application, anywhere in the world (normally in the applicant's domestic patent office), to protect an invention. The priority date is used to determine the novelty of the invention, which implies that it is an important concept in patent procedures. For statistical purposes, the priority date is the closest date to the date of invention.

(Source: *OECD Glossary of Patent Terminology*, p7).

14.2.17 Priority number

The priority number is the number of the application in respect of which priority is claimed, i.e. it is the same as the application number of the claimed priority document.

Priority numbers of all countries are standardised to one format, irrespective of how they are printed on the patent documents. There is a fixed length of 13 characters in Espacenet, excluding the kind code. Where necessary, the fixed length is achieved by inserting leading zeros.

14.2.18 Publication

In most countries, a patent application is published 18 months after the priority date. For example, all pending EPO and JPO patent applications are published 18 months after the priority date. Prior to a change in rules under the American Inventors Protection Act of 1999, USPTO patent applications were held in confidence until a patent was granted. Patent applications filed at the USPTO on or after 29 November 2000 are required to be published 18 months after the priority date. However, there are certain exceptions for the publication of pending patents. For example, an applicant can ask (upon filing) for the patent not to be published by certifying that the invention disclosed in the application has not been and will not be the subject of an application filed in another country.

(Source: *OECD Glossary of Patent Terminology*, p7)

14.2.19 Publication date

The publication date is the date on which the patent application was first published. It is the date on which the patent document is made available to the public, thereby becoming part of the state of the art.

(See the [Index on the EPO website](#))

14.2.20 Publication title

The title under which a patent application is published (see Publication above).

14.2.21 Publication number

The publication number is the number assigned to a patent application on publication. Publication numbers are generally made up of a country code (two letters) and a serial number (variable, 1-12 digits) (*Example*: DE202004009768).

The publication numbers of published US applications, however, consist of 11 digits (*Example*: US20040046892). Normally only the number of the first publication level is searchable.

14.3 IP-BI – “Innovation Strength” - company indicator

14.3.1 What do the different scores measure?

Using a complex data mining and indicator based valuation methodology, IP-BI measures the intellectual property (IP) value qualitatively and quantitatively (monetarily), focusing on patents and utility models. 25 different IP and company-specific value indicators (like the forward-backward citations, family sizes, covered countries, patent age or legal status etc.) are used and referred to reference data of traded patents in the past. Here IPBI has built up an own reference database for traded patents. This is based on several M&A transactions where patents had been manually valued, different patent valuation projects as well as several patent auctions. The valuation was done for all patent families of each company in the database and aggregated to a set of company specific IP-related key figures.

This leads to different key figures

- Market Attractiveness: shows from an IP point of view how many competitors are active and innovations are made in the different technical fields of the company
- Market Coverage: shows the sizes of the market that is covered with the IP and in how many countries the IP guarantees protection.
- Technical Quality: shows the degree of innovation that can be derived from a company's IP
- Assignee Score: takes the R&D behaviour of the company itself into account that result into IP
- Legal Score: shows the legal strength of IP in terms of its degree of protecting effect.
- IP efficiency: shows the distribution of values over the IP portfolio - are there only few good patents determining the value or are most patents of high value.
- Value Trend: shows the trend of the IP Portfolio value compared to the portfolio value in the past.
- Total IP Quality (is shown in one axis of the portfolio graph): assumes the key-figures Market Attractiveness, Market Coverage, Technical Quality, Assignee Score, Legal score in one single figure.
- IP relevance (is shown in the second axis of the portfolio graph): shows how relevant patents and utility models are for the designated company – the higher the relevance, the more important is the patent quality

The key figures that are shown are always related to their certain branch, so e.g. Technical Quality key figure is related to all other companies with patents in the same branch. So the indicators are very well comparable to the direct competitive environment. The competitive environment is also calculated for each year. That means that if a Technical Quality figure improves from one year to the other, this may mean that the Technical Quality has improved but it may also mean that the competition has become worse in the same period. It is always related to the competition. For this reason there is also an average value shown that documents the average development in the competitive environment.

All the key figures lead to a monetary value of each patent family and finally to a total IP portfolio value. This IP portfolio value is a unique business information on the Orbis platform.

14.3.2 Which scale is used?

The scores “Market Attractiveness”, “Market Coverage”, “Technical Quality”, “Assignee Score”, “Legal Score”, “IP efficiency”, “Total IP Quality” are calculated on a scale from 0 (the worst value) to 100 (the best value). The used scales (0-100) are always branch-specific.

The “Value Trend” indicator has the following possible options/values:

Value	Definition
-	The value of the IP portfolio has decreased more than 5% compared to the year before. Please note that on a consolidated level the IP portfolio value may also vary strongly due to divestments.
=	The value of the IP portfolio has remained constant (within +/- 5%) compared to the year before.
+	The value of the IP portfolio has increased more than 5% compared to the year before. Please note that on a consolidated level the IP portfolio value may also vary strongly due to M&A activities.

The score "IP-Relevance" was determined to indicate how strong the Patents and Utility Models influence the company assets: it shows a ratio of patent value per total assets of the last available year. The IP Relevance and the Total IP Quality are shown in a graphical portfolio representation, "the portfolio view". The portfolio view shows if the IP play an important role for the company (the bigger the influence of the IP, the higher the point in the portfolio view) and if these are of high value (the higher the total IP Quality, the more the point is placed to the right inside the portfolio view; 0 means that either there are no or very few Patent Assets compared to the Total Assets, 100 means that patents play a very important role for the company). It should give the user an idea on how strong the following figures are to value. Example: If the individual IP-Relevance is very low, it doesn't matter if the other figures like i.e. technical quality are bad. Vice versa: If the IP-Relevance is high, the quality of the patents plays an important role. This is a very individual figure for each company. Since there are branches where patents have no significant influence (e.g. trading, banking), a benchmarking within the branch is not useful. That is why there is no "peer group"-data available.

 **Important Note:** The IP-Relevance may be also very high when the amount of Total Assets are comparably small. This is observed often in e.g. holding structures, certain IP or licensing companies or service providers.

14.3.3 Frequently asked questions

Q: Is there a public reference database of all patent transactions available?

A: A database of all patent transactions is not available: Most transactions are embedded into (confidential) M&A deals where the transaction conditions are not public and so either not the patent values. Also direct patent transactions are normally confidential information because the contracts may include additional aspects, e.g. sale and lease back, payment in stocks or certain payment terms a.s.o. Some auction providers have transaction values regarding single patents or patent families but this is of cause just a limited view and also includes strategic prices. Utilisation companies will also have internal information regarding the transactions they have been pushing but there is always a complete package of patents sold (e.g. a small portfolio) where a package price was finally paid. The internal reference database of IPBI was grew over many years and different sources: M&A, different manual company portfolio valuations, single expertise, different auction providers, insolvency driven valuations and many more.

Q: How is the portfolio value for the chosen company calculated?

A: All patents worldwide have been valued by IPBI. All the patents are directly linked to an owner. All values of all patents that are linked to the same owner are summed up and result in the patent portfolio value of a certain owner (company or natural person). The ownership may change over the years. The patent values of a company changes over the years due to different reasons:

1. New patents have been filed by the company
2. Patents ceased due to different reasons (age, fees were not paid, litigations etc),
3. Companies or parts were acquired, sold or dissolved,

4. Patents were acquired or sold
5. Each patent value itself changes from one year to the other.

Q: How can the figures of company A compared to company B if both are in different branches where the patent quality may have different characteristics?

A: all key figures of a company are referred to a group of "similar" companies working in similar fields. This is based on the patent classifications and the patent value distribution over these technical classes. This leads to a very specific definition of similarities compared e.g. to a general branch classification. Within this group the best performer in terms of its average patent quality determines the "100".

Q: whose patents are considered when a certain company or it's consolidated/corporate-level is chosen?

A: depending on the chosen level in Orbis, the patent values and patent quality indicators are calculated. If a company level of a subsidiary of a big corporation is chosen then only these patent quality indicators are shown. If the consolidated level of its corporation is chosen, then all patents that are owned directly by this corporation and also all patents of the 100% owned subsidiaries are taken into account.

Q: How is the peer group value calculated?

A: the peer group is defined by an analysis of the patents that are owned by the company. Companies with similar dominant technologies in their patent portfolios are competitors by a technical point of view. The similarity algorithm for finding competitors/peers includes the value distribution of the patent portfolio and the patent classification (IPC). The classifications/technical categories that lead to the highest values is supposed to be the dominant technical field of a company because high valuable patents often lead to high revenues or margins .

14.3.4 How often are the scores refreshed?

Every six months the complete set of patents and utility models are recalculated. Within this time period also all new published applications are valued, all ceased are deleted.

14.3.5 Why do not all companies have key figures and a portfolio value?

Only those companies who have patents and utility models that are alive in the current year will have indicators as well as an IP-portfolio value.

The patent and utility information must be already published. This is in most international cases 18 months after the patent was applied. The publication comes with an official publication number and is then filed and published electronically. If all patents of a certain company have been applied within these 18 months (calculated from date of data production), there will be no key-figures and no IP-portfolio value for this company available.

If a company holds a patent, application or utility model that is filed in a country that is not covered by the EPO (European Patent Office) data exchange, then these data may be missing.

For the indicator "IP-efficiency" there is a threshold set to 50 patent families – below this threshold the "IP-efficiency" indicator will not be available.

The portfolio value range will be available as long as there is any published patent or utility model alive.

14.3.6 Who is the provider?

IP-BI B.V. is a Dutch company focusing on IP valuation, IP big data processing and IP data in general. For this aim IP-BI has processed datasets of different official patent offices worldwide with different algorithms and rule sets. IP-BI has processed more than 60 million IP worldwide and valued it for different years.

15 Peer groups

15.1 Overview

A peer group is a group of companies used to compare and benchmark the performance of a subject against its peers. Two main types of peer groups are available.

15.1.1 Standard peer group

Orbis associates each company with a so-called Standard peer group, defined by industry code and size. See Standard peer group definition for more details.

15.1.2 Own peer group

An Own peer group is any group of companies selected through a search that is deemed comparable to a subject company. See Define the default peer group for more information on how to create an own peer group.

15.2 Default and current peer groups

15.2.1 Default peer group

The default peer group is the one assigned to a subject company unless otherwise specified. By default, a company's default peer group is its standard peer group. You can change a company's default peer group from the list of results or the company report.

The default peer group has three main attributes that can be displayed in list formats and in report formats:

- Name
- Description
- Size

15.2.2 Current peer group

A company's current peer group is the peer group currently used in an element of a peer report. The current peer group may be different from the default peer group since Orbis allows you to customise peer report elements and choose a different peer group from the one selected as the default. This current peer group will be used as the default peer group for each peer report element used for the duration of your [session](#).

You can view a company's current peer group from a company report by displaying the report section Peer Group available in the side menu.

15.3 Standard peer group definition

15.3.1 Overview

The Standard peer group is the default peer group associated with each company included in the Orbis database. The composition of each company's standard peer group is based on:

1. Whether the company is:
 - Industrial: NACE Rev. 2 primary activity code
 - Bank: bank's specialisation
 - Insurance: business type
2. The size of the group of companies resulting from the step above.
3. The distribution of the group in terms of:

- Operating Revenue / Turnover for industrial companies
- Total Assets for banks
- Gross Premium Written for insurance companies

(See below for more details on how these standard peer groups are built).



Notes:

- Each company with available recent financial data on Orbis is associated with one and only one Standard Peer Group.
- Companies with no recent financials or no accounts are not associated with a Standard Peer Group.
- For industrial companies that do not have an allocated 4-digit NACE Rev. 2 code, the first 2 or 3 are considered.

15.3.2 Details on how Standard peer groups are built

15.3.2.1 Step 1

A "primary group" is constructed by segment using:

- NACE Rev. 2 primary activity code for industrial companies
- The bank's specialisation for banks
- Business type for insurance companies

15.3.2.2 Step 2

Each company is ranked according to the following criteria and allocated in a decile of the "primary group":

- Banks: Total Assets
- Insurance companies: Gross Premium Written
- Industrial companies: Operating Revenue / Turnover



Notes: For the calculation of Operating Revenue / Turnover, three values are considered and the highest value of these is kept:

1. As reported

2. Estimated value 1:

$$\text{Total Assets} \times \frac{\text{Median value of Turnover per Employee of the industry}}{\text{Median value of Total Assets per Employee of the industry}}$$

3. Estimated value 2:

Number of Employees × median value of Turnover per Employee of the industry.

By considering three values we can evaluate the size of the company based not only on turnover but also on its total assets and number of employees.

15.3.2.3 Step 3

Depending on the size of each "primary group", the Standard Peer Groups are finally defined as follows:

- Groups including more than 220 companies have been split into four size classes as follows:
 - VL: Very Large companies (10th decile)
 - LA: Large companies (8th and 9th decile)
 - ME: Medium Sized companies (5th, 6th and 7th decile)

- SM: Small companies (1st, 2nd, 3rd and 4th decile)
- Groups including between 110 and 220 companies have been split into three size classes as follows:
 - LA: 9th and 10th decile
 - ME: 6th, 7th and 8th decile
 - SM: 1st, 2nd, 3rd, 4th and 5th decile
- Groups including between 74 and 110 companies have been split into three size classes as follows:
 - LA: 8th, 9th and 10th decile
 - ME: 5th, 6th and 7th decile
 - SM: 1st, 2nd, 3rd and 4th decile
- Groups including between 56 and 74 companies have been split into two size classes as follows:
 - LA: 7th to 10th decile
 - SM: 1st to 6th decile
- There is no split by size for groups with fewer than 56 companies.

16 Public Interest Entities

On 17 June 2016, new EU rules on statutory audit become applicable throughout the Union. Some measures apply to all statutory auditors and audit firms, regardless of whether the audited entity is a public-interest entity or not. In addition, some stricter requirements apply to the statutory audit of PIEs (because the potential negative consequences of misstatements for shareholders, investors and more broadly society at large, are usually greater than for other types of undertakings):

- Strengthening the requirements on the audit report, and introducing an additional, more detailed, report to the audit committee, containing thorough information about the performance of the audit;
- Introducing mandatory rotation of statutory auditors and audit firms;
- Establishing a list of non-audit services that cannot be provided by the statutory auditor or audit firm to the audited entity;
- Imposing limitations on the fees charged for non-audit services;
- Enhancing the role and competences of the audit committee, giving it a prominent direct role in the appointment of the statutory auditor or the audit firm, as well as in the monitoring of the audit;
- Establishing a dialogue between the statutory auditor or audit firm of a PIE on the one hand and the supervisor of that given PIE on the other hand.

A PIE is defined as follows by the EU legislation:

- a. Entities governed by the law of a Member State whose transferable securities are admitted to trading on a regulated market of any Member State within the meaning of point 14 of Article 4(1) of Directive 2004/39/EC;
- b. Credit institutions as defined in point 1 of Article 43(1) of Directive 2013/36/EU of the European Parliament and of the Council, other than those referred to in Article 2 of that Directive;
- c. Insurance undertakings within the meaning of Article 2(1) of Directive 91/674/EEC or;
- d. Designated by Member States as public-interest entities, for instance undertakings that are of significant public relevance because of the nature of their business, their size or the number of their employees.

Note that BvD identifies PIE's from the first 3 categories above, via the official lists communicated by the ESMA (European Securities and Markets Authority; list that can be found [here](#)), the EBA (European Banking Authority; list can be found [here](#)) and the EIOPA (European Insurance and Occupational Pensions Authority; list to be found [here](#)). Those lists are updated in Orbis on a monthly basis.

The PIE's designated by Member States are currently not identified due to differences of legislation between countries and the consequent difficulties to identify the concerned entities.



Notes:

- Additional information can be found on the [European Commission](#), or on the [FAQ](#) (Source: European Commission) related to this reform.

17 Ratings and scores

17.1 Financial Strength

17.1.1 CRIF Financial Stability Score

17.1.1.1 CRIF Financial Stability Score

17.1.1.1.1 What does the score measure?

CRIF Financial Stability Score is a statistical model to differentiate good business performance from bad. The Financial Stability Score aims to assess the overall financial health of a company at a given point in time.

This evaluation is done in regards to its peer, based on industry and size (segment).

17.1.1.1.2 Which scale is used?

CRIF Financial Stability Score core ranks companies from 1-1000 where 1000 is the strongest.

How often are the scores refreshed?

Scores are weekly computed based on new financials.

17.1.1.1.3 Why do not all companies have a score?

Companies not being scored are companies:

- Not having recent financials (accounts 2010)
- Companies with limited financial data

 **Note:** Companies without three years of financials will be scored but they will receive a weighted average partial score for the variables in the model dealing with trending. Therefore, they are neither penalized nor rewarded for having fewer financials.

17.1.1.1.4 Who is the provider?

CRIF is a leading worldwide Credit Bureau with HQ in Italy. It is one of the recognized rating agencies in Europe.

17.1.2 modeFinance – MORE credit risk analysis

17.1.2.1 What does the score measure?

MORE (Multi Objective Rating Evaluation) is an assessment of the creditworthiness of a company. It grades companies based on how well they can meet their financial commitments.

The MORE evaluation has been developed by modeFinance and is based on a snapshot of the company's financial health. It is independent from the financial structure of the debt.

The MORE evaluation is divided into four categories:

- Healthy companies
- Balanced companies
- Vulnerable companies
- Risky companies

In addition to the evaluation class, MORE produces the following indicators:

- Probability of default (in %) which reflects the degree of certainty (in quantitative terms) that the company will go into default (time horizon of 18 to 24 months).
- Level of confidence: reflecting the variations in availability of financial data due to filing regulations, and suggests the degree of financial detail the MORE evaluation is able to take into account for each company.
- More credit limit: the estimation of the amount of maximum credit that is possible to assign on a commercial relationship with the analyzed company with an outlook of one year.

17.1.2.2 Which scale is used?

Rating category	MORE Rating	Assessment
Healthy companies	AAA	The company's capacity to meet its financial commitments is extremely strong.
	AA	The company has a strong creditworthiness.
	A	The company has a high solvency.
Balanced companies	BBB	Capital structure and economic equilibrium are considered adequate.
	BB	The company's performances are adequate considering the sector and the country in which it is operating.
Vulnerable companies	B	The company presents vulnerable signals with regard to its fundamentals.
	CCC	The company has a dangerous disequilibrium on the capital structure and on its economic and financial fundamentals.
Risky companies	CC	The company shows signals of high vulnerability.
	C	The company shows considerable pathological situations.
	D	The company has no longer the capacity to meet its financial commitments.

17.1.2.3 How often are the scores refreshed?

Scores are weekly computed based on new financials.

17.1.2.4 Why do not all companies have a score?

No score is available if:

- the entity is a bank
- the entity is an insurance company
- the entity has no financials (NF)
- the entity has old financials (more than 48 months old: NRF/NRLF)
- the entity does not have detailed accounts (LF)

A confidence level is linked to the score, reflecting the level of information available for the allocation of the score. This is a confidence level of the score, not the company.

In addition no Credit limit is computed if:

- company has a low rating value (CC-C-D classes) – (value = 0)
- the company is inactive (value = n.a.)

17.1.2.5 Who is the provider?

[modeFinance](#) is an Italian company specialized in the financial consulting and companies' creditworthiness evaluation.

17.1.3 Details

17.1.3.1 MORE Evaluations

17.1.3.1.1 Overview

MORE (Multi Objective Rating Evaluation) is an assessment of the creditworthiness of a Company. It grades Companies based on how well they can meet their financial commitments. The evaluation is available for all Companies in Orbis.

The MORE evaluation has been developed by modeFinance and is based on a snapshot of the company's financial health. It is independent from the financial structure of the debt.

The MORE evaluation is divided into four categories:

- Healthy companies
- Balanced companies
- Vulnerable companies
- Risky companies

Within these four evaluation categories there are ten subclasses, for more details see the table below.

17.1.3.1.1.1 The MORE model

The MORE evaluation is calculated using a unique model that references the company's financial data to create an indication of the company's financial risk level.

The evaluations are comparable across countries - two Companies from different countries with the same evaluation have the same creditworthiness.

Probability of default and level of confidence

In addition to the MORE evaluation, modeFinance also estimates the probability of default and provides a level of confidence.

Probability of default:

It is the degree of certainty (in quantitative terms) that the Company will go into default.

As the probability of default is strongly affected by the economic climate the Company is operating in, Companies in the same MORE class will not necessarily have the same probability of default.

Level of confidence:

This does not indicate financial confidence in the Company. It is a reflection of the variations in availability of financial data due to filing regulations, and suggests the degree of financial detail the MORE evaluation is able to take into account for each Company.

For Companies with fully populated records a confidence level of 100 would be applied: Companies where no financial data is provided, 0. This puts the MORE evaluation in a context for the user and aids interpretation.

More credit limit

MORE Credit Limit is the estimation of the amount of maximum credit that is possible to assign on a commercial relationship with the analyzed company with an outlook of one year. For each company, modeFinance utilises the following parameters to determine the limit:

- Size;
- Years in Business;
- Average number of suppliers;
- Liquidity of the company and the comparison with its sector;
- The funds dedicated to be paid to suppliers;
- The likelihood that a company may pay its debts in the next 12 months (MORE Evaluations).

As such, the credit limit of each company is determined by the total cost of its suppliers divided by the number of major suppliers corrected by the parameters listed above.



Notes:

- No credit limit is given for companies with an extremely low MORE Evaluation (CC-C-D evaluation classes). For such companies, a credit limit of 0 is assigned.
- For some companies, there is not enough data available to be able to compute the credit limit (e.g. companies with NRF, LF or NF consolidation codes). For such companies, the following message is displayed: "*There is not enough financial information on this company to provide a credit limit*".
- The model fixes the maximum credit limit for a company to 50 million euros. If based on data available on Orbis, a company's credit limit exceeds this 50 million euros limit, the following message is displayed: "*This company has the maximum credit limit*". However modeFinance can be contacted with additional information about the company to compute a more detailed credit limit value if necessary.
- Credit limits for entities filing in banks and insurance companies template format are never calculated.

17.1.3.1.1.2 MORE evaluations in practice

The MORE evaluations are integrated into the Orbis database so users can view them in each Company report as well as incorporating them into their searches and analyses.

Users benefit by being able to:

- Evaluate the financial health of each Company on Orbis using both the MORE evaluation and the probability of default.
- Establish the most creditworthy Companies in chosen markets/regions.
- Compare the financial risk posed by Companies operating in the same sector and country or across sectors and countries.
- Analyse the financial characteristics of a specific sector, region, country or user-defined peer group.

Rating category	MORE Rating	Assessment
Healthy companies	AAA	The company's capacity to meet its financial commitments is extremely strong.
	AA	The company has a strong creditworthiness.
	A	The company has a high solvency.
	BBB	Capital structure and economic equilibrium are considered adequate.

Balanced companies	BB	The company's performances are adequate considering the sector and the country in which it is operating.
Vulnerable companies	B	The company presents vulnerable signals with regard to its fundamentals.
	CCC	The company has a dangerous disequilibrium on the capital structure and on its economic and financial fundamentals.
Risky companies	CC	The company shows signals of high vulnerability.
	C	The company shows considerable pathological situations.
	D	The company has no longer the capacity to meet its financial commitments.

For more information on the MORE model, click [here](#) (PDF/27 pages)

17.1.3.1.2 MORE Evaluation defined

17.1.3.1.2.1 Solvency ratios

Leverage ratio

Measures the level of total liabilities of the Company in comparison with equity

Assets to debt

Indicates Company's solvency. The Company shows a level of deficit when the value of this ratio is under one unit

17.1.3.1.2.2 Financial ratios

Fixed Assets coverage ratio

Only for holdings. It measures the capital structure i.e. whether a Company covers the fixed assets with long term capital.

17.1.3.1.2.3 Liquidity ratios

Current ratio

The current ratio measures whether a Company has sufficient short-term assets to cover its short-term liabilities.

Quick ratio

The quick ratio compares current liabilities only to those assets that can be readily turned into cash.

17.1.3.1.2.4 Profitability and economic ratios

Return on Investment (ROI)

Measures the profitability of Company investments without regard to the way the investment is financed.

Return on Equity (ROE)

Measures the profitability of the equity.

Asset turnover

Indicates the investments turnover with regard to sales. The level assumed from the ratio depends on the sector in which the Company operates.

Profit margin

Indicates the profitability of the sales.

17.1.3.1.2.5 Interest coverage ratio

Interest Paid coverage

Indicates the ability of the Company to cover interest expenses through the economic margins (Gross profit and EBIT) and through the cash flow from operating activities.

17.1.4 modeFinance - Qualitative Score

17.1.4.1 Overview

17.1.4.1.1 Purpose

Owing to the fact that in several countries the public disclosure of a private company's financials is not a law prescription, a scoring model largely based on quantitative financial information, as modeFinance's MORE, is not applicable.

As a consequence, a large fraction of companies available on Orbis database, is not assessed with any creditworthiness opinion.

The aim of this project was then to develop a scoring model, largely based on qualitative information, rather than quantitative/financials one.

17.1.4.1.2 Philosophy of the model

Being the standard MORE scoring model a proved efficient model, developed by a registered Credit Rating Agency, as modeFinance is, the **idea** was to create a model, based on non-financial data, which replicates, as much as possible, the MORE model's performance and behavior.

The MORE model was then taken as a sort of benchmark. It's obvious at this point that the Qualitative model was firstly developed on companies with available financials, so to make it possible a comparison with MORE model's performance.

The **underlying philosophy**, was to weigh the qualitative information proportionally to its "distance" from the entity to be rated.

For example: the rating of a shareholder might be heavily weighed, since such information is "very close" to the reference company, on the contrary, the sector's average rating, will receive a lower weight, since such information is "distant" from the reference entity.

See also:

- [The Qualitative score](#)
- [Model development](#)
- [Weights and weights dynamics](#)
- [Country risk](#)
- [Constraints](#)
- [Back test](#)
- [Final output](#)

17.1.4.2 The Qualitative score

Since the variables employed by the model are of Non-Financial nature, and many of them are neither relative to the company itself, but rather to its "surroundings", the score produced by the Non-Financial model is not fully a creditworthiness opinion (unless the full dataset of needed variables is available), but rather an opinion on the quality of the "environment" where the company is operating.

The score considers indeed variables as the strength of the shareholders (when available), the Country risk, the longevity of the company, the legal form, etc.

17.1.4.2.1 The score scale

The output of the model is summarized into a 5 classes scale.

 **Note:** Due to the variety and nature of the considered variables, the reliability of the assessment, changes greatly depending on the variables available for a specific assessment.

To be even more aware of this fact, the final users will be shown, as an output, the three variables that have played the most important role in determining the final assessment.

The classes and their description is the following:

Class	Description
A	The qualitative opinion on this company is "Good". The considered variables show that the business environment is quite favorable.
B	The qualitative opinion on this company is "Satisfactory". The considered variables show that the business environment adequately favorable.
C	The qualitative opinion on this company is "Sufficient". The considered variables show that the business environment is not fully favorable.
D	The qualitative opinion on this company is "Un-favorable". The considered variables show that the business environment is un-favorable.
E	The qualitative opinion on this company is "Negative". The considered variables show that the business environment is highly un-favorable.

Note that a low score (C, D, or E) may be the results of a constraint triggered. Constraints are deeply explained in a specific (following) chapter. A summary is explained below.

Four are the main categories of constraints (low Confidence Level, high Country risk, State owned company and Status). According to the kind of constraint triggered, one or more of the following messages will be displayed:

- Message A: "*The company's score was penalized due to low amount of NF variables available*";
- Message B: "*The company's score is also factoring a Country risk component (measured through CDS spread)*";
- Message C: "*The company's score considers the fact that the company is State owned/Public authority*";
- Message D: "*The company's status is different than 'Active'*".

See also:

- [Overview](#)
- [Model development](#)

- [Weights and weights dynamics](#)
- [Country risk](#)
- [Constraints](#)
- [Back test](#)
- [Final output](#)

17.1.4.3 Model development

17.1.4.3.1 Variable analysis and choice

The first step in the model development has been the identification and analysis of the non-financial variables available. The data mining process, was aimed to select the non-financial variables best describing the creditworthiness of a company.

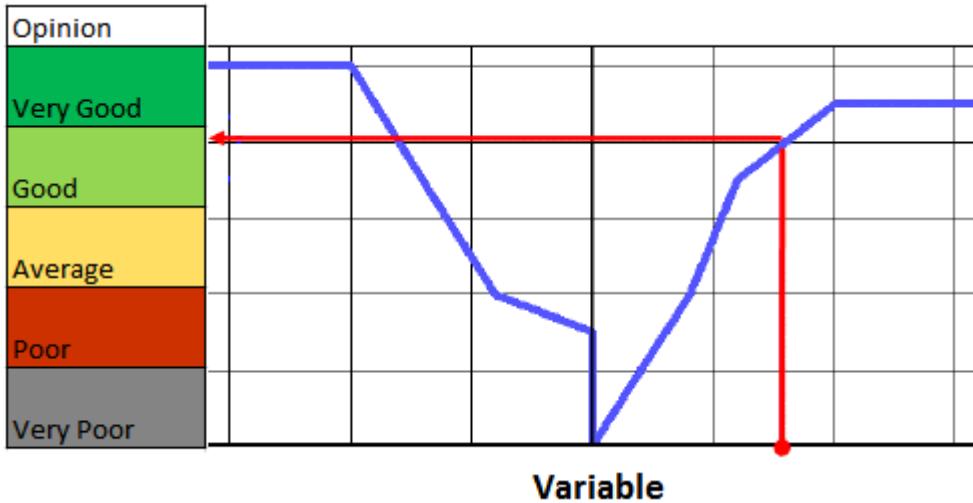
To do so, the MORE score has been used as the reference metrics.

After the analysis process, a set of variable has been identified. The different areas and aspects they analyze is described in the following table:

	Area of analysis	Example of variable involved
1.	Strength of the group	Shareholders' – MORE score
2.	Size of the group	Major Shareholders' size
3.	Size and structure of the analyzed company	Number of Employees
4.	Quality of the management	Average score of the companies in which the directors also have a directorship position
5.	Company longevity	Years in business
6.	Sector's average MORE score	NACE 10.11 / Italy

17.1.4.3.2 Scoring each variable

The score assessed for each variable replicates the philosophy already implemented in the MORE model. Through "Fuzzy logic" techniques, each variable's value is assessed a quali/quantitative opinion.



Being most of the employed variables of Non-Financial nature, the assessment may be based either on Statistics, financial theory, or common sense rules.

See also:

- [Overview](#)
- [The Qualitative score](#)
- [Weights and weights dynamics](#)
- [Country risk](#)
- [Constraints](#)
- [Back test](#)
- [Final output](#)

17.1.4.4 Weights and weights dynamics

From the variables' data-mining and analysis we have seen that there are variables most discriminative (under a creditworthiness perspective) and variable less discriminative. Accordingly, variables have been divided into two subsets.

17.1.4.4.1 Type of variables

The first set of variables, has been defined as "**Core Variables**". These variable include the MORE-dependent parameters (as for example the Global Ultimate Owner score).

In general, such variables are not always available but, when they are, they receive the major weights.

The second set of variables, has been defined as "**Non-Core Variables**". These include variables such as the legal form, or number of directors.

These variables are more widely available, but their discriminating power is lower. They will receive lower weights.

17.1.4.4.2 Weights and dynamics

The weights assigned to any variables are not constant.

Depending on the available variables for the specific assessment, weights of missing variables are redistributed to the available ones in a dynamic way, so that the most important (available) variables, will always receive the most importance.

17.1.4.4.3 Confidence level

As per the MORE model, also this Qualitative model applies the concept of "*Confidence Level*". This is an expression of the reliability of the score assessed.

Confidence Level indicator expresses the amount of variable actually available for the assessment, over the total theoretically needed. Actually, such ratio is adjusted to factor not only the number of available variables, but also their importance (weight) to the final assessment.

Note that the score will still be assessed in event of few available variables, but naturally it will be less reliable.

See also:

- [Overview](#)
- [The Qualitative score](#)
- [Model development](#)
- [Country risk](#)
- [Constraints](#)
- [Back test](#)
- [Final output](#)

17.1.4.5 Country risk

The model takes in great consideration the country risk. If the analyzed company operates in a Country, which can be deemed risky, its final score can be worsened up to a 20%. If the company in question, is state owned, it is ascribed the same risk class, as the Country.

The metric employed by the model for measuring Country risk, is the Credit Default Swaps (CDS) spread.

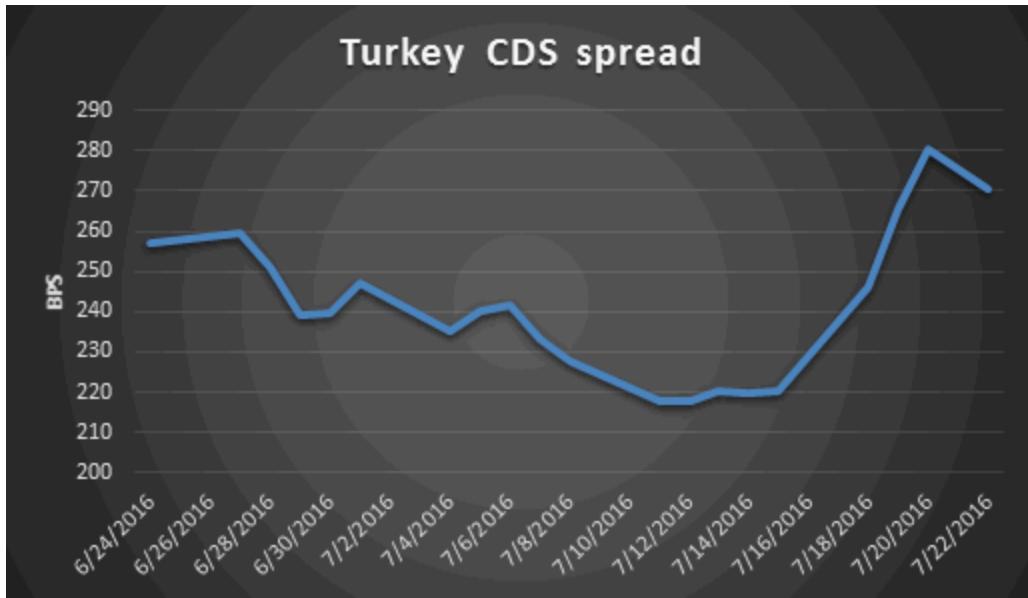
CDS are the most widely used credit derivatives and allow to negotiate-transfer credit risk. They are indeed contracts that offer protection against the insolvency of a specific company/sovereign entity (defined as "reference entity").

The higher the riskiness of the reference entity, the higher the premium (Spread) paid for protection.

The Spread of a Credit Default Swaps is defined as the ratio between the annual amount that the buyer pays as premium to the seller, over the notional value of the CDS.

CDS are "Over The Counter" Traded instruments. The fact that they are traded, allows them to quickly reflect changes in the riskiness of the reference entity.

Below the example of the Republic of Turkey the day after the attempted coup d'etat:



Country risk categories have been defined as quantiles of CDS spreads.

The instruments taken into account are senior secured CDS, tenor 5 years (the most liquid one).

See also:

- [Overview](#)
- [The Qualitative score](#)
- [Model development](#)
- [Weights and weights dynamics](#)
- [Constraints](#)
- [Back test](#)
- [Final output](#)

17.1.4.6 Constraints

As said, regardless of the availability of data (hence, of the confidence level) the score will still be evaluated, but some constraints are applied:

1. If the status of the rated company is any different than "Active" / "Active (branch)", then score is assessed to the lowest class;
2. If none of the core variables are available, the score is worsened with a 10% penalty;
3. If none of the core variables are available AND, in total, Confidence Level is lower than 40%, the maximum score class is "C";
4. If the company is located into a high risk Country (where the risk measure is based on the 5 years Credit Default Swap spread running on such Country), the score is penalized up to 20% (in absolute terms);
5. If the company is State owned/Public authority, it is given the Country risk class (on the basis of the CDS spread), if there are running CDS over such Country. Otherwise, it is prizid with an increase of 10% in the score (absolute terms).

Such constraints are aimed to prevent the assessment of high scores when insufficient data are available for a reliable assessment. Some constraints may be triggered jointly (as for example low confidence level and Country risk).

See also:

- [Overview](#)
- [The Qualitative score](#)
- [Model development](#)
- [Weights and weights dynamics](#)
- [Country risk](#)
- [Back test](#)
- [Final output](#)

17.1.4.7 Back test

Several different back tests have been made. They can be grouped into three categories:

1. correlation back tests;
2. discriminating power back tests;
3. ROC curve analysis.

As per the **correlation back test**, it has been analyzed the correlation of the Qualitative score with a creditworthiness metric. The metric used was once again the MORE score.

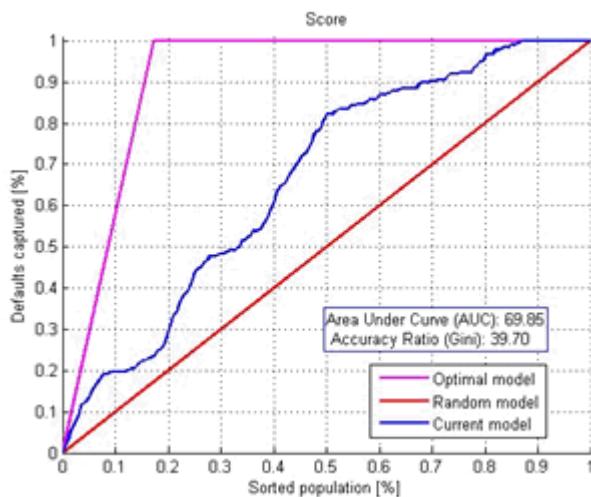
The correlation of the Qualitative model to the MORE score, obviously, increases with the number of available variables increasing (mostly with core-variables available).

As per **back testing 2 and 3**, we analyzed the capability of the model to discriminate active from defaulted companies (graphs on the left) and to classify them properly (graphs on the right, confidence level higher than 80%).

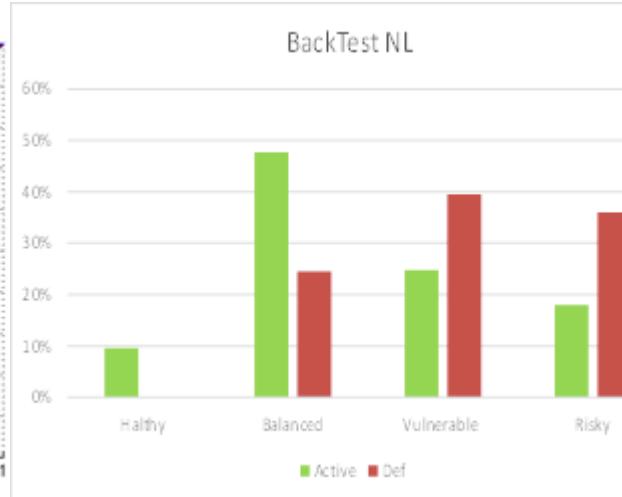
In the following page a sample of the back testing results.

Dutch companies

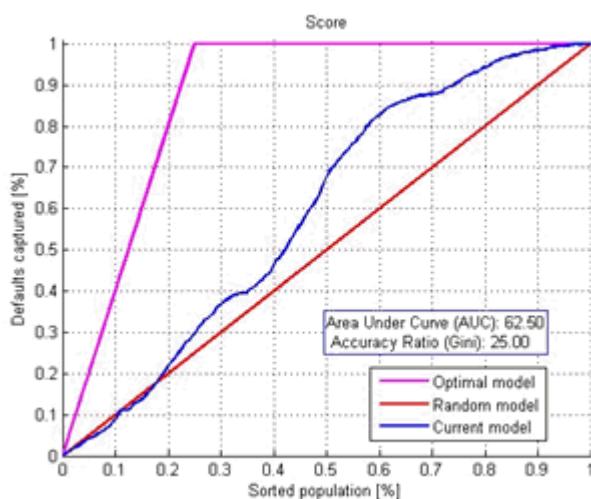
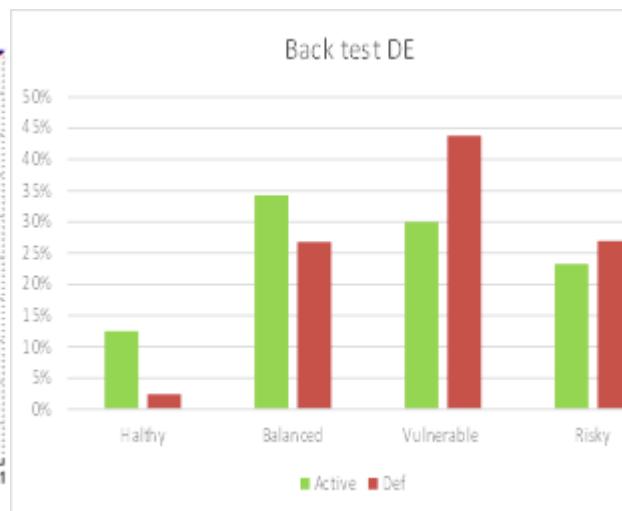
ROC curve:



Score distribution:



German companies

ROC curve*Score distribution*

In consideration of the fact that, for defaulted companies, core variables were almost never available, the model still shows an adequate discriminatory power.

At least 70% of defaulted companies were gathered into the "Vulnerable", or "Risky" class.

ROC curve always reach an area under curve above 60%. Even if not high in general terms, the result is quite good, considering that the model is based on sole Non-Financial variables and considering the lack of core variables in the set of defaulted companies.

See also:

- [Overview](#)
- [The Qualitative score](#)
- [Model development](#)
- [Weights and weights dynamics](#)
- [Country risk](#)
- [Constraints](#)
- [Final output](#)

17.1.4.8 Final output**17.1.4.8.1 Output displayed**

As per the final User, other than the "Qualitative score" and the confidence level on the assessment, in order to better understand the Score assessed he will be provided with a series of additional info.

Specifically, the info displayed are:

1. Non Financial Score;
2. Confidence level on the score;
3. The 3 most important variables for the specific assessment and their relative score;
4. Warning/explanatory messages if one/some constraints have been triggered;

- a) Message A: "The company's score was penalized due to low amount of NF variables available";
- b) Message B: "The company's score was penalized due to Country risk (measured through CDS spread)";
- c) Message C: "The company's score considers the fact that the company is State owned/Public authority";
- d) Message D: "The company's status is different than 'Active'".
- e) Message E: "The score has not been assessed due to lack of variables";

17.1.4.8.2 Example and interpretation

In the table below an example of the output of the Non Financial model, as displayed for the final user.

For example, the score of the first and fourth companies are unconstrained, even if the fourth, receive a higher confidence levels. This is because in the fourth company, has several Core variables

Company	Score	Confidence Level	Ratio1	Val1	Ratio2	Val2	Ratio3	Val3	Message
1	B	54%	Subsidiaries' Avg Score	A	Sector Avg Score	E	Directors' Avg Score	D	
2	C	10%	Sector Avg Score	B	Incorporation Date	A	Number of employees	A	The company's score was penalized due to low amount of NF variables available
3	A	12%	Sector Avg Score	B	Legal Form	A	Incorporation Date	A	The company's score considers the fact that the company is State owned/Public authority
4	B	83%	Guo Score	A	Shareholders' Avg Score	B	Sector Avg Score	B	
5	B	45%	Shareholders' Avg Score	A	Sector Avg Score	E	Directors' Avg Score	C	The company's score was penalized due to Country risk (measured through CDS spread)

available.

The second company's score is constrained, meaning that due to a very low amount of available variables (confidence level only 10%), the score has been limited to the C class. The final user can still see what are the three most important variables used in for this specific assessment, and their relative opinion (described it as well based on a 5 classes scale, A to E).

Company three, regardless of the available variables and their relative assessment, being a state-owned company will receive the assessment of the Country risk (if available), according to the CDS spread level of the pertaining Country.

The score of Company four, has been penalized (respect the unconstrained output, based on the sole assessment of the available variables) due to the fact that the Company is headquartered in a risky Country (always according to the CDS spread level of that specific Country).

See also:

- [Overview](#)
- [The Qualitative score](#)

- [Model development](#)
- [Weights and weights dynamics](#)
- [Country risk](#)
- [Constraints](#)
- [Back test](#)
- [Final output](#)

17.1.5 Trucost – Environmental Risk Metrics

17.1.5.1 Trucost – Environmental Risk Metrics

17.1.5.1.1 What does the score measure?

The environmental risk score is the potential percentage of Turnover at risk should a company have to pay for the environmental damage resulting from its business activities.

It is computed by Trucost based on own data or self disclosure in annual reports for the universe maintained by Trucost (around 4,500 companies).

For all other companies, the score is a proxy based on the industry sector (464 sectors mapped to NAICS classification) and the region which can be either:

- Country
- Region
- Global

Score is allocated together with a confidence level indicating how transparent was the data used to compute the score. In case of proxy, there is no confidence level available.

The components of the score are compared to the peers on a yearly basis. There are six components followed by Trucost:

- *greenhouse gases*
- *water*
- *waste*
- *air pollutants*
- *land and water pollutants*
- *natural resource use*

17.1.5.1.2 Which scale is used?

Score is expressed in percentage of turnover but may actually exceed 100%.

17.1.5.1.3 How often are the scores refreshed?

Monthly. Scores are related to the annual reports of major companies (maintained universe) or a proxy based on their activity sector per year.

17.1.5.1.4 Why do not all companies have a score?

No proxy of environmental risk score can be allocated to companies that do not have a detailed or exact activity code (NAICS) and cannot be mapped to the Trucost industry sectors.

17.1.5.1.5 Who is the provider?

Trucost is a leading environmental consultancy firm located in the UK.

17.1.6 Vadis Predictive Indicators

17.1.6.1 VADIS – Vadrisk

17.1.6.1.1 What does the score measure?

Using a complex data mining methodology, VADIS measures a company's evolution and takes a huge number of factors (around 15,000 for each company) into account.

It results in:

- Propensity of a company to be bankrupt (P2BB). It measures the likelihood of a company to declare bankruptcy in the next 18 months.
- Propensity of a company to be sold (P2BSold). It measures the likelihood of a company to sold in the next 18 months.
- Company's estimated deal value (VPI EDV). It estimates the future deal value of companies associated with a P2BSold indicator and is expressed in terms of a confidence interval (i.e. it has an upper and lower bound).

17.1.6.1.2 Which scale is used?

17.1.6.1.2.1 P2BB

VPI Value	Definition
F	The company belongs to the top 5% of companies in its country having the highest probability to become bankrupt within the next 18 months.
E	The company belongs to a band of unstable companies in its country having a high risk to become bankrupt within the next 18 months.
D	The company belongs to a band of companies in its country having a medium risk to become bankrupt within the next 18 month.
C	The company belongs to the third bottom band of companies in its country representing relatively low risk of bankruptcy within the next 18 months, but with a higher risk probability than those in rating B.
B	The company belongs to the second bottom band companies in its country representing low risk of bankruptcy within the next 18 months.
A	The company belongs to the bottom 25% of companies in its country having the lowest risk to become bankrupt within the next 18 month.

17.1.6.1.2.2 P2BSold

VPI Value	Assessment
A5	The company is classified in the top 2% of companies in its country having the highest probability to be sold within the next 18 months.
A4	The company is classified between the top 4% and top 2% of companies in its country having a very high probability to be sold within the next 18 months.
A3	The company is classified between the top 6% and top 4% of companies in its country having a very high probability to be sold within the next 18 months.
A2	The company is classified between the top 8% and top 6% of companies in its country having a very high probability to be sold within the next 18 months.

A1	The company is classified between the top 10% and top 8% of companies in its country having a very high probability to be sold within the next 18 months.
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17.1.6.1.3 How often are the scores refreshed?

Monthly. A back testing is performed at each monthly update to validate the scores. Sector comparables are updated on a yearly basis for each country.

17.1.6.1.4 Why do not all companies have a score?

VADIS scores (P2B Bankrupt, P2B sold and Estimated deal value (EDV)) are calculated for:

- Corporates, banks and insurance companies.
- That have detailed recent financial data (thus no NF, LF, NRF records).
- Probability to go bankrupt (P2BB) calculated for all eligible companies, probability to be sold for the top 20% in each country.
- For some countries VADIS has not enough information or too big a discrepancy in distribution so doesn't give scores:
 - Not enough info for P2B bankrupt for US, JP (but to be published end 2011)
 - Not enough info for P2B sold for US, CN, AU, CH, IN, PH, SG
 - Too big discrepancy in distribution and thus no scores for AE, AR, CO, MK

17.1.6.1.5 Who is the provider?

[VADIS](#) is a Belgian company expert in Data Mining, measures a company's evolution and takes a huge number of factors (around 15,000 for each company) into account.

17.1.6.2 Details

17.1.6.2.1 VADIS Predictive Indicators: Propensity to become bankrupt

The VADIS Predictive Indicator on the propensity of a company to be bankrupt (VPI Bankruptcy) is a score developed by [VADIS](#). Using Bureau van Dijk data, it measures the likelihood of a company to declare bankruptcy in the next 18 months.

Note that the score can only be computed for companies when recent detailed financial information is available and if they are located in one of the fifty main industrialized countries (see additional conditions below).

The score can take the following values:

VPI Value	Definition
F	The company belongs to the top 5% of companies in its country having the highest probability to become bankrupt within the next 18 months.
E	The company belongs to a band of unstable companies in its country having a high risk to become bankrupt within the next 18 months.
D	The company belongs to a band of companies in its country having a medium risk to become bankrupt within the next 18 month.
C	The company belongs to the third bottom band of companies in its country representing relatively low risk of bankruptcy within the next 18 months, but with a higher risk probability than those in rating B.

B	The company belongs to the second bottom band companies in its country representing low risk of bankruptcy within the next 18 months.
A	The company belongs to the bottom 25% of companies in its country having the lowest risk to become bankrupt within the next 18 month.

This indicator is not available for all companies included in Orbis. A score may not be available for the following reasons:

- P: For the country this company is located in, (partial) scoring was cancelled for performance reasons.
- Y: For the country this company is located in, no indicators modeling was possible.
- B: This company is bankrupt, no indicator had to be calculated.
- I: This company is inactive, no indicator had to be calculated.
- F: There is no financial information available for this company, no indicators could be calculated.
- R: There is no recent financial information available for this company, no indicators could be calculated.
- U: Insufficient financial information is available for this company, no indicators could be calculated.
- L: Only limited financial information is available for this company, no indicators could be calculated.
- A: Only one year of financial information is available, no indicators could be calculated.

17.1.6.2.2 VADIS Predictive Indicators: Propensity to be sold

The VADIS Predictive Indicator on the propensity of a company to be sold (VPI P2BSold) is a score developed by [VADIS](#). Using Bureau van Dijk data, it measures the likelihood of a company to be sold in the next 18 months.

Note that the indicator can only be computed for companies when recent detailed financial information is available and if they are located in one of the fifty main industrialized countries (see additional conditions below).

The indicator can take the following values:

VPI Value	Assessment
A5	The company is classified in the top 2% of companies in its country having the highest probability to be sold within the next 18 months.
A4	The company is classified between the top 4% and top 2% of companies in its country having a very high probability to be sold within the next 18 months.
A3	The company is classified between the top 6% and top 4% of companies in its country having a very high probability to be sold within the next 18 months.
A2	The company is classified between the top 8% and top 6% of companies in its country having a very high probability to be sold within the next 18 months.
A1	The company is classified between the top 10% and top 8% of companies in its country having a very high probability to be sold within the next 18 months.

This indicator is not available for all companies included in Orbis. A score may not be available for the following reasons:

- The company is not part of the top 10% of companies in its country displaying the highest probability to be sold.

- A model is not possible for the country in which the company is located.
- This company status is set to bankrupt or inactive.
- There is no financial information available for the company.
- There is no recent detailed financial information available for the company.
- There is insufficient financial information available for the company.
- Only limited financial information is available for the company.
- Only one year of financial information is available for the company.

17.1.6.2.3 VADIS Predictive Indicator (VPI): Estimated Deal Value (EDV)

The VADIS Predictive Indicator on a company's estimated deal value (VPI EDV) is an estimate developed by [VADIS](#). Using Orbis data, it estimates the future deal value of companies associated with a [P2Bsold indicator](#) and is expressed in terms of a confidence interval (i.e. it has an upper and lower bound).

This estimate is not available for all companies included in Orbis. The estimate is only available for companies associated with a P2BSold indicator.

For companies associated with a P2BSold indicator, the VPI EDV may be unbounded for the following reasons:

- Lack of reliability of the available information to provide an estimate.
- Lack of available information to provide an estimate.

17.1.6.2.4 VADIS Predictive Indicators

17.1.6.2.4.1 Introduction

Founded in 2004, [VADIS](#) (Value Added Decision Intelligence Service) is a company headquartered in Brussels with presence in Benelux, France and Switzerland. VADIS specializes in data mining techniques that measure all possible correlations between all possible variables within large relational databases using inductive methods to create robust predictive models.

VADIS computes three predictive indicators based on BvD data and available in BvD products:

- **VADIS Predictive Indicator to Propensity-to-become bankrupt (VPI P2Bbankrupt):**
Measures the propensity for a company to become bankrupt within the next 18 months. The indicator ranks companies from A to F (F being assigned to companies with the highest propensity to become bankrupt) for all companies for which a score could be computed when recent detailed financial data is available located in one of the fifty main industrialized countries.
- **VADIS Predictive Indicator to Propensity-to-be sold (VPI P2Bsold):**
Measures the propensity for a company to be sold within the next 18 months. The indicator ranks from 1 to 5 for the top 10% of companies for which a score could be computed when recent detailed financial data is available for each of the main fifty industrialized countries that display the highest probability to be sold. Each ranking value therefore represents 2% of the 10% of the population of each country with 5 being the 2% of the companies being the most probable to be sold in that country.
- **VADIS Predictive Indicator for Estimated Deal Values (VPI EDV):**
Estimates the future deal value of companies associated with a P2Bsold indicator and is expressed in terms of a confidence interval.

17.1.6.2.4.2 VPI Propensity to be Bankrupt (VPI P2Bbankrupt)

VADIS forecasting models highlight the risk of bankruptcy for millions of companies across 50 industrialized countries. The results are immediately exploitable and are expressed in the form of indicators ranked from A to F for each country, with F being the most risky profile and A the least.

The indicator is country-based. The most recent tests show that 70% of all declared bankruptcies occurred for companies representing the top 15% highest risk one year prior to the bankruptcy event.

Coverage

A score is available for millions of companies in more than 50 countries.

Rating definitions

VPI Value	Definition
F	The company belongs to the top 5% of companies in its country having the highest probability to become bankrupt within the next 18 months.
E	The company belongs to a band of unstable companies in its country having a high risk to become bankrupt within the next 18 months.
D	The company belongs to a band of companies in its country having a medium risk to become bankrupt within the next 18 months.
C	The company belongs to the third bottom band of companies in its country representing relatively low risk of bankruptcy within the next 18 months, but with a higher risk probability than those in rating B.
B	The company belongs to the second bottom band companies in its country representing low risk of bankruptcy within the next 18 months.
A	The company belongs to the bottom 25% of companies in its country having the lowest risk to become bankrupt within the next 18 month.

Methodology

The VPI P2Bbankrupt predictive indicator results from the combination of the best data mining, financial data analysis and predictive modeling practices from VADIS. Their approach has proven its worth time and again and is recognised as among the best practices in the data mining and knowledge discovery sector.

The key factors to this successful model lie in:

- How rich the data is in its ability to capture bankruptcy risk symptoms.
- How the data is prepared to enable a timely identification of those symptoms.

The data used for computing the VPI Bankruptcy is strictly based on company data from BvD. The quality and large coverage of the database is essential to the model. To further enhance the accuracy of the model, BVD data coverage is divided into 11 country-size blocks:

Region	Size
Anglo-Saxon	Large & Very Large
Anglo-Saxon	Medium
Anglo-Saxon	Small
Western continental	Large & Very Large
Western continental	Medium
Western continental	Small
Eastern continental	Large & Very Large
Eastern continental	Medium
Eastern continental	Small
Scandinavia	Medium

Scandinavia	Small
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Analytical templates to structure the data and transform it into knowledge are applied to the original data, ensuring reliable and sound results. A history of two to five years of companies' financial data, economic data and group structure is extracted from the data. This time period is taken one year back from a bankruptcy event year for those already-bankrupt companies. This data structure enhances the predictive capacity of the model. In other words, this model is better at predicting a bankruptcy at least one year in advance.

This transformation of data to knowledge leads to the following dimensions:

- All available financial and economical information and ratios, their evolution and averages across companies and groups of legally linked companies
- Relative financial comparables segmented by company size, sector, country and fiscal year
- Legally linked functional group structure indicators

The projection of all transformed data to a bankruptcy space is achieved by recoding the bankruptcy densities in each detailed data dimension to better capture the correlation of the data with the bankruptcy profiles.

The bankruptcy models are built with robust predictive modeling software developed by VADIS. The best model for each country-size category is selected among a large number of models built in that category and cross-validated within the population.

The choice of a model for scoring among all the available models for each size segment of a country is based on two criteria:

- The first choice is based on the best prediction performance of a model when there are enough bankruptcy events in the most recent year in a country.
- When there are no or not enough events for validation, the choice of a good model is based on the distribution similarities of the model inputs and the scores between the build population and the one from the country.

17.1.6.2.4.3 VPI Propensity to be Sold (VPI P2Bsold)

VPI P2Bsold provides a tool that has the ability to identify the premises of a merger or an acquisition operation ahead of time.

VIP P2Bsold covers four types of deal with majority acquisition (i.e. over 50% of shares):

- Acquisition,
- Institutional Buy Out (IBO),
- Management Buy Out (MBO)
- Management Buy In (MBI).

With predictions reaching up to 50% of accuracy, the quality of the recommendations provided by the model is exceptionally high.

Coverage

A score is determined for the top 10% of companies in more than 50 countries displaying the highest probability to be sold. The top 10% of companies in each country is further divided into five classes of equal size. These classes are named A1 to A5, with A5 being the 2% of companies displaying the highest likelihood to be sold in that country.

Rating definitions

VPI Value	Assessment
A5	The company is classified in the top 2% of companies in its country having the highest probability to be sold within the next 18 months.
A4	The company is classified between the top 4% and top 2% of companies in its country having a very high probability to be sold within the next 18 months.
A3	The company is classified between the top 6% and top 4% of companies in its country having a very high probability to be sold within the next 18 months.
A2	The company is classified between the top 8% and top 6% of companies in its country having a very high probability to be sold within the next 18 months.
A1	The company is classified between the top 10% and top 8% of companies in its country having a very high probability to be sold within the next 18 months.

Methodology

The VPI P2Bsold predictive indicator results from the combination of the best data mining, financial data analysis and predictive modeling practices from VADIS. Their approach has proven its worth time and again and is recognised as among the best practices in the data mining and knowledge discovery sector.

The key factors to this successful model lie in:

- How rich the data is in its ability to capture a company acquisition on the market;
- How the data is prepared to enable a timely identification of those symptoms.

The data used for computing the VPI P2Bsold is strictly based on company data from BvD. The quality and large coverage of the database is essential to the model. VPI P2Bsold bases its predictions on models with global reach that are then localised, resulting in the most precise and robust indicators possible.

To further enhance the accuracy of the model, BVD data coverage is divided into eight country-size blocks:

Region	Size
Anglo-Saxon	Large & Very Large
Anglo-Saxon	Medium
US	Large & Very Large
US	Medium
Continental	Large & Very Large
Continental	Medium
Scandinavia	Large & Very Large
Scandinavia	Medium

Analytical templates to structure the data and transform it into knowledge are applied to the original data, ensuring reliable and sound results. A history of two to five years of companies' financial data, economic data and group structure is extracted from the data. This time period is taken one year back from the identified rumour date of a completed deal, indicating the moment where the company structure has achieved a maturity level for mergers and acquisitions (M&A). This data structure enhances the predictive capacity of the model. In other words, this model is better at predicting a deal event at least one year in advance.

Data knowledge transformations lead to the following dimensions:

- All available financial and economical information and ratios, their evolution and averages across companies and groups of legally linked companies
- Relative financial comparables segmented by company size, sector, country and fiscal year

- Legally linked functional group structure indicators

The projection of all transformed data to a complete deal space is achieved by recoding the deal event densities in each detailed data dimension to better capture the correlation of the data with the M&A profiles.

The M&A models are built with robust predictive modelling software developed by VADIS. The best model for each country-size category is selected among a large number of models built in that category and cross-validated within the population. The best models are further tested with completed deal events in the most recent year.

The choice of a model for scoring among all the available models for each size segment of a country is based on two criteria:

- The first choice is based on the best prediction performance of a model when there are enough deal events in the most recent year for a specific country.
- When there are insufficient events for validation, the choice of a good model is based on the distribution similarities of the model inputs and the scores between the build population and the one from the country.

17.1.6.2.4.4VPI Estimated Deal Value (VPI EDV)

In order to provide better insight to professionals seeking interesting opportunities, VADIS produces an estimated deal value called "VPI EDV" for companies that display the highest probability to be sold in each country. This estimate reflect how the market values each future deal.

Coverage

The estimated deal value is computed for companies with sufficient data assigned with a VPI P2Bsold indicator i.e. for companies representing the top 10% of companies in a country with the highest probability to be sold.

Value

The estimated deal value VPI EDV is expressed as confidence interval in millions of euros.

Methodology

The estimated deal value is produced by refined modeling methodology developed by VADIS using robust regression for continuous values.

17.1.7WVB – Global risk model

17.1.7.1 WVB – Global risk model

17.1.7.1.1 What does the score measure?

Global score is computed based on the WVB credit rating methodology initially developed for listed companies. The scores are available for major private and listed companies based on the global accounting format.

17.1.7.1.2 Which scale is used?

WVB Global Score	Global score label	Comment
A	Strong	The company has a strong capacity to pay interest and repayment of principal.
B+	Medium & adequate	The company indicates an adequate and medium grade capacity to pay interest and repayment of principal.

B	Medium	The company indicates less near-term vulnerability to default than other speculative issues. However, it faces ongoing uncertainties or exposure to adverse business, financial or economic conditions that could lead to inadequate capacity to meet timely interest and/or principal payments.
B-	Medium & vulnerable	The company indicates greater vulnerability to default, but currently has the capacity to meet interest and principal repayments. Adverse business, financial or economic conditions will likely impair the capacity or willingness to pay interest and repay principal. Speculative.
C	Weak	The company indicates a current identifiable vulnerability to default and is dependent upon favourable business, financial and economic conditions to meet timely payment of interest and repayment of principal. In the event of adverse business, financial or economic conditions, it is probable the company will not have the capacity to pay interest and/or repay principal. Highly speculative.
D	Default	Indicates that payment is in default, is technically or actually in bankruptcy.

17.1.7.1.3 How often are the scores refreshed?

Scores are weekly computed based on new financials.

17.1.7.1.4 Why do not all companies have a score?

The entities for which no WVB global score are computed are:

- Companies without any financials (NF)
- Companies with summary financials (LF)
- Companies without recent financials (NRF+NRLF)
- Companies for which only two years of financials are available (three years necessary for MT rating)

17.1.7.1.5 Who is the provider?

[World'Vest Base](#), which has acted since 1984 in collecting and supplying data for listed companies worldwide, is also recognized credit rating agency in various countries.

17.1.7.2 Details

17.1.7.2.1 WVB - Credit Risk model for private companies

17.1.7.2.1.1 Overview

The Credit Risk model is designed to provide a Global score of a company based on data available on Orbis for private companies. The letter-based scores range from a company being given a 'A' global score to a 'D' global score.

In order to be eligible for the credit risk calculation, Orbis must have specific data variables for a period of three (3) consecutive years. Any gaps in coverage will automatically deem a company ineligible for a calculated credit risk score.

The calculation of the credit risk has the following steps.

1. Data retrieval
2. Determine if three (3) consecutive years of annual data is available.

3. Calculate evaluation variables
4. Based on calculated variables assign scores

17.1.7.2.1.2 Step 1 – Data retrieval

The following data items must be queried.

- Net Profit
- Long Term Investments + Other long term assets
- Net Property, Plant & Equipment + Leasing & Investment Properties
- Total Assets
- Long-term Liabilities
- Total Liabilities & Debt
- Total Shareholders Equity
- Operating working capital
- Proxy of Gross investment

17.1.7.2.1.3 Step 2 - Determine if 3 consecutive years of annual data is available

Once the data is retrieved, the data must be sorted by fiscal period end.

For example:

- Year 0:12/31/2012
- Year 1:12/31/2011
- Year 2:12/31/2010

17.1.7.2.1.4 Step 3 - Calculate variables for evaluation of the company strength

Variables used are :

- Total assets
- Risk adjusted return
This is based on the standard deviation of the ratio of certain company data items. This ratio can be explained as the ratio of net profits to the sum of certain assets and investments.
- Long term debt on Total Capital
The long term debt on total capital is given the value of a ratio based on total long term interest bearing debt divided by the sum of certain assets and investments.
- Adjusted Total Liabilities on Shareholders Equity
Ratio of the total liabilities and debt for the current year to the total shareholders equity for the current year
- Investment adjusted on Shareholders Equity
Ratio of the gross investments for the current year to the total shareholders equity for the current year.

17.1.7.2.1.5 Step 4 - Based on scores, assign a ranking

A	Strong
B+	Medium & adequate
B	Medium
B-	Medium & vulnerable
C	Weak
D	Default

 **Note:** WVB is not certified as a rating agency and their model is not Basel II compliant.

17.1.8 Zanders – Falcon Global Credit Risk Model

17.1.8.1 FALCON - Global Credit Risk Model

17.1.8.1.1 What does the score measure?

The FALCON model is a global credit risk model with seven different quantitative variables, distinguishing 17 industries and 10 different scoring classes. The variables and their weights are determined on default risk and financial analysis, and result in a score (CRS) and a PD (expressed in %) evaluating the company at a point in time (PIT) on a time horizon of one year.

17.1.8.1.2 Which scale is used?

CRS		PD (%)	PD band (%)		Description
Rank	Class		PD	lower	
10	A	0.06%	0.00%	0.14%	Strong
9	BBB1	0.19%	0.14%	0.24%	Good
8	BBB2	0.29%	0.24%	0.36%	Good
7	BBB3	0.44%	0.36%	0.54%	Good
6	BB1	0.66%	0.54%	0.82%	Sufficient
5	BB2	1.01%	0.82%	1.27%	Sufficient
4	BB3	1.61%	1.27%	2.08%	Sufficient
3	B1	2.75%	2.08%	3.73%	Weak
2	B2	5.21%	3.73%	7.52%	Weak
1	C	19.86%	7.517%		Very weak
D	-	-	-	-	Defaulted

17.1.8.1.3 How often are the scores refreshed?

Scores are weekly computed based on new financials

17.1.8.1.4 Why do not all companies have a score?

The entities for which no FALCON CRS can be computed are:

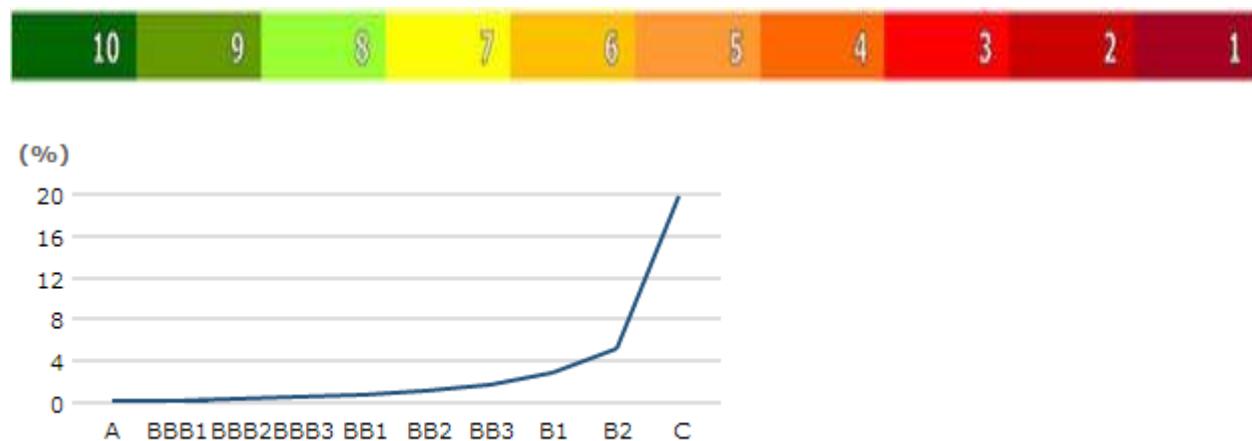
- Banks and insurance companies
- Companies without any financials (NF)
- Companies without recent financials (LY<36 months)
- Companies without a valid primary NACE 2 code
- Companies without financial statements or for which fewer than four Zanders ratios can be computed

17.1.8.1.5 Who is the provider?

The FALCON rating model is developed by [Zanders](#) which is a European leader in risk management, treasury management and corporate finance consulting.

17.1.8.1.6 Scale

The scores on the individual risk drivers are shown on a 10 to 1 scale, where 10 is the strongest score, and 1 is the weakest score. The link between the individual risk driver scores are the color mapping are shown below.



17.1.8.2 Details

17.1.8.2.1 FALCON - Global Credit Risk Model

17.1.8.2.1.1 Introduction

This section provides a description of the global credit risk model FALCON, which is embedded in the Financial Strength Module of Orbis. FALCON is available to users with a subscription to the Financial Strength Module.

FALCON is based on the financial data available from the Orbis database. This data is used for the model's underlying industry segmentation, variable weights and scoring parameters to determine a Counterparty Risk Score (CRS) for a company. The CRS corresponds to a Probability of Default (PD) within one year of a company.

The model has been developed by Zanders, in close co-operation with Bureau van Dijk. The following sections describe the main features and background of the model.

17.1.8.2.1.2 FALCON 1.2 versus FALCON 1.1

The FALCON model has been updated after an extensive model validation was executed. The upgrade of the model includes a recalibration of the number and weights of the risk drivers, which are correlated to the size of the assessed company and its industry. The model has also been adjusted to the current macroeconomic cycle.

The FALCON 1.2 model includes a new feature: the FALCON Credit Limit (FCL), which gives some direction to an appropriate maximum credit limit for a customer. Additionally, a few modifications have been made to the layout display.

We anticipate that the changes in the model will affect the CRS of around 15% of the companies. Most of the changes to these companies' scores will be within one class range. The Gamma concordance is

85%, which means that the rankings remain mostly the same. Due to the economic cycle, the model has become slightly more conservative.

17.1.8.2.1.3 Scope of the model

FALCON is able to score companies across a vast range of [industries](#). Sovereigns, financial institutions and public sector entities are not included in the model's scope.

Scores are based on the available financial data of a company. In case the last available financial statements are three years old, the company will still receive a score but the user will be notified that the score is based on old financials. In case the financial statements are older than three years, companies will not receive a score as the financial information is outdated and therefore considered irrelevant for the determination of the expected likelihood of default within one year. FALCON also assigns scores when certain financial information is not available and some of the model's variables cannot be calculated. In this case, FALCON applies a missing value methodology so that such companies can still receive a score.

Note that a company does not need to be currently operational to receive a score from FALCON. The company's legal status (listed by Bureau van Dijk under "[company status](#)") does not influence the scope of FALCON. If Orbis contains financial information of a company, that information can be used to generate a score, even if it is listed as "inactive". Special conditions apply to companies with the status of "Bankruptcy" or "In liquidation". In these cases, the company automatically receives the score D, which signifies companies in default.

17.1.8.2.1.4 Scoring philosophy

The scoring philosophy underlying the FALCON model is characterized by a hybrid approach. This is a blend of the following opposite approaches to assess default risk:

- Through-the-cycle (TTC) scoring systems measure default risk of a counterparty taking permanent factors, like a full economic cycle, into account based on a worst-case scenario. TTC scorings change only if there is a fundamental change in the counterparty's situation and outlook.
- Point-in-time (PIT) scoring systems measure default risk of a counterparty taking current, temporary factors into account. PIT scorings tend to adjust quickly to changes in the (financial) conditions of a counterparty and/or its economic environment.

In practice, the difference between TTC and PIT scoring models is a gradual one. The majority of scoring models are based on a hybrid blend of both, seemingly opposing, philosophies.

FALCON is also based on a hybrid blend of the two philosophies. It relies on expert derived variables that are chosen because of their long-term predictive value, which makes the model TTC. These variables and the weights that they receive in the model are optimized in a statistical manner. This gives the model a PIT character. On the balance, FALCON's statistical characteristics, with an extensive focus on recent financial statements, makes the model more PIT than TTC.

17.1.8.2.1.5 Scoring methodology

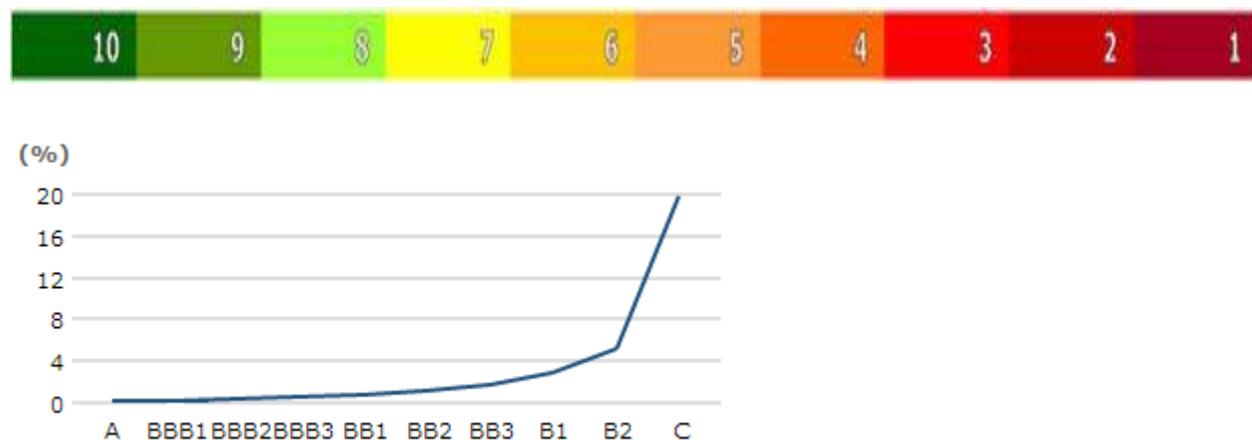
FALCON provides companies with a CRS. The scoring scale ranges from 1 (weakest) to 10 (best). The calculation of the score is based on several quantitative variables.

The model calculates a rating by assigning weights and scores to these variables, or financial ratios, of a company. Ratio scores are, among others, based on the values of the financial ratios of a company compared to its industry peer group. The weights together with the scores lead to a total score which translates into a rating through a mapping table. After taking country risk into account, the CRS results are computed.

CRS		PD (%)	Description
Rank	Class	PD	
10	A	0.06%	Strong
9	BBB1	0.19%	Good
8	BBB2	0.29%	Good
7	BBB3	0.44%	Good
6	BB1	0.66%	Sufficient
5	BB2	1.01%	Sufficient
4	BB3	1.61%	Sufficient
3	B1	2.75%	Weak
2	B2	5.21%	Weak
1	C	19.86%	Very weak
D	-	-	Defaulted

17.1.8.2.1.6 Scale

The scores on the individual risk drivers are shown on a 10 to 1 scale, where 10 is the strongest score, and 1 is the weakest score. The link between the individual risk driver scores and the color mapping are shown below.



17.1.8.2.2 FALCON - Quantitative analysis

The Credit Risk Score (CRS) produced by FALCON is calculated in three steps, as shown in the figure below. These steps will be described in the next paragraphs.



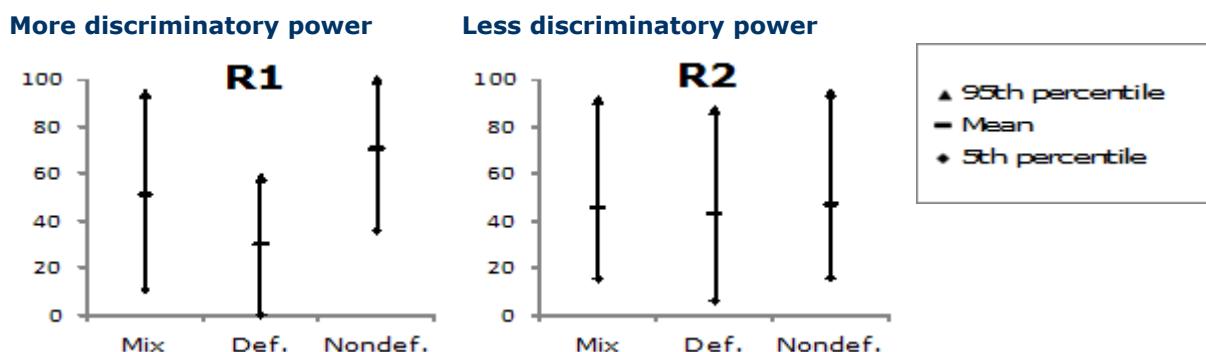
17.1.8.2.2.1 Quantitative variables

The model calculates scorings based on the following quantitative variables:

Reference	Variable
Operations and liquidity	
R ₁	Turnover growth
R ₂	Return on sales
R ₃	Current ratio
R ₄	Debtor days
Capital structure	
R ₅	Gearing
R ₆	Solvency
R ₇	Tangible net worth
Debt service	
R ₈	Interest coverage ratio
R ₉	DEBT/EBITDA

Table 2 - Financial ratios

The ratios in the table above have been chosen based on their correlation with default, their mutual correlation, and their discriminatory power. This is illustrated in the figure below, where ratio R₁ has more discriminatory power than ratio R₂. The box plot shows that there is a clear difference between ratio R₁'s scoring (vertical axis) of non-defaulted companies compared to defaulted companies (the bottom and top show the 5th and 95th percentile of the scores in the considered sample). For ratio R₂ non-defaulted companies and defaulted companies both have similar scores. This means that R₂ has less discriminatory power than R₁.



If one of the elements in the calculation for a ratio is not available, a correct value of a ratio cannot be calculated. In this case, the specific ratio automatically receives a predetermined score. Missing values are usually related to information which is not available in the database; for example a company has decided not to publish certain figures. This is often true for cost of goods sold figures, as they could give competitors valuable insights into a company's business model.

17.1.8.2.2 Ratio score

The ratio score is based on a company's performance on that specific ratio compared to the performance of the company's industry peer group. It is calculated by inserting the ratio value into the ratio scoring function. To be able to calculate an appropriate ratio score, peer groups are based on:

- The size of the corporate's turnover.
- The industry in which the corporate operates.

Turnover

Based on a company's turnover, the entity is categorized as SME, large corporate or very large corporate. Each size category has its own industry specific ratio scoring functions because of their specific behavioural characteristics. The size criteria are shown in the table below.

Criterion (in EUR mln)	Size
Turnover ≤ 10	SME
10 < Turnover ≤ 100	Large
Turnover > 100	Very large

Scoring table selection (in Millions EUR)

Industry

FALCON distinguishes 19 industries, as shown in the table below. These industries are based on NACE Rev. 2 codes, which are present in Orbis. It should be mentioned that from industry K, only subcode K64.2 ("holding companies") and subcode K64.3 ("Trusts, funds and similar financial entities") are in the scope of FALCON. If a company's NACE Rev. 2 code is not within the ranges of the table, its industry is outside the scope of the model. This means no CRS is calculated and a [notification](#) is given.

Industry	Description
A	Agriculture, forestry and fishing
B	Mining and quarrying
C	Manufacturing
D	Electricity, gas, steam and air conditioning supply
E	Water supply; sewerage, waste management and remediation activities
F	Construction
G	Wholesale and retail trade; repair of motor vehicles and motorcycles
H	Transportation and storage
I	Accommodation and food service activities
J	Information and communication
K1	Holding companies
K2	Trusts, funds and similar financial entities
L	Real estate activities
M	Professional, scientific and technical activities
N	Administrative and support service activities
Q	Human health and social work activities
R	Arts, entertainment and recreation
S	Other service activities

Industry segments

Analysis of the data per variable and per industry shows that specific variables, e.g. the interest coverage ratio, behave differently over different types of industries. This is due to the different nature of each industry. Since they vary between different industries, it is essential to estimate specific scoring functions to best fit actual variable behaviour. This is done using Ordinary Least Squares and Maximum Likelihood Estimation as regression techniques. However, each variable shows consistent behaviour across the different industries, meaning that the type of function for a specific variable is the same for each industry. Only the parameters are different. The ratio score per variable is

calculated based on the industry specific scoring function. The model distinguishes three different ratio value scoring functions, as shown in the table below.

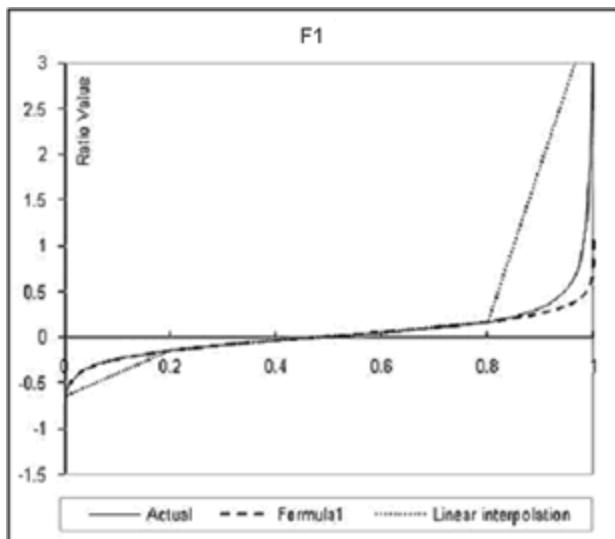
Type	Formula	Parameters
Formula1	$y = \frac{1}{1 + e^{c(1) - c(2) \times x}}$	c(1), c(2)
Formula2	$y = 1 - e^{c(1) \times x}$	c(1)
Formula3	$y = c(1) + c(2) \times x$	c(1), c(2)
<i>Ratio value scoring functions</i>		

For example, a company with a turnover of EUR 160 million (very large) is active in industry B, Mining and quarrying. For ratio R11 scoring function Formula1 is applicable, because research has shown that this formula gives the best fit to the data. This choice of formula is independent of the industry the company operates in. To evaluate R11 for a company in a different industry, the same formula would be used, albeit with different parameters.

To illustrate the importance of a best fit of the data, the figure depicted below, consists of three lines:

- the actual graph of all interest coverage ratios in a specific industry (their values are on the vertical axis and their rankings from low to high are on the horizontal axis),
- the estimated function (Formula1) and an
- approximation of the actual line using linear interpolation.

The figure illustrates that both Formula1 and linear interpolation closely approach the actual data for 60% of the entire graph between the 20th and 80th quintile. However, in the upper and lower tail linear interpolation does not result in an appropriate score. This is not acceptable, since it is in the tails where the most extreme events and defaults occur. Therefore, Formula1 is preferred to the method of linear interpolation.



Estimating a proper scoring function

Missing values

If one of the elements in the calculation of a financial ratio is not available, no ratio value can be calculated. In this case, the specific ratio automatically receives a predetermined score. Missing values

are usually related to information which is not available in the database. For example, since a company has decided not to publish certain figures.

Furthermore, the following conditions **must be satisfied** when calculating a rating, as the rating should be based on information as actual and complete as possible:

- Financial statements of one of the last two book years must be available (e.g. in 2012 year-end 2010 or 2011 must be available).
- When only the last financial statements from book year T-3 and older are available, the rating will be denoted with an asterisk (e.g. 7*). The observation "Financial statement is older than two years" will be stated.
- When only the last financial statements from book year T-4 and older are available, no rating will be given. The observation "No recent financial statements" will show up in the screen.
- It is necessary to have enough data to calculate at least four or more ratios. If this is not the case, no rating will be given and the observation "Insufficient financial information" is stated.

17.1.8.2.2.3 Country risk

After a counterparty's initial CRS has been determined, the overriding factor Country Risk can result in a downgrade of a counterparty's scoring.

Country risk is determined by OECD classification. Here, eight country risk categories are distinguished (categories 0 - 7), where 0 implies no risk and class 7 implies high risk. Depending on the country risk level, the score of a company registered in a specific country can be downgraded. The country risk adjustment serves only to indicate extra risk because of a company's location. This means that only downgrades are possible in this step.

17.1.8.2.2.4 FALCON Scoring Master Scale

By taking into account the company's size, nine financial ratios and 19 industries for value scoring purposes, over 200 different scoring functions were estimated. For each company a total score is calculated by combining the scores of the individual variables into an aggregated score. This is done by testing, pre-validating and fine-tuning of the weights and scorings of the individual model variables. The weights are chosen to maximize the discriminatory power of the [quantitative variables](#).

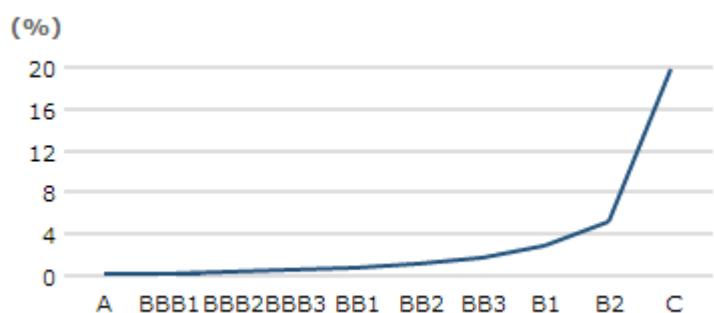
The total score is translated to a CRS using the mapping table shown in the table below. This table lists the PD Scoring Master Scale which shows the CRS (both rank and class), associated PDs and scoring descriptions.

CRS		PD (%)	PD band (%)		Description
Rank	Class		PD	lower	
10	A	0.06%	0.00%	0.14%	Strong
9	BBB1	0.19%	0.14%	0.24%	Good
8	BBB2	0.29%	0.24%	0.36%	Good
7	BBB3	0.44%	0.36%	0.54%	Good
6	BB1	0.66%	0.54%	0.82%	Sufficient
5	BB2	1.01%	0.82%	1.27%	Sufficient
4	BB3	1.61%	1.27%	2.08%	Sufficient
3	B1	2.75%	2.08%	3.73%	Weak
2	B2	5.21%	3.73%	7.52%	Weak
1	C	19.86%	7.517%		Very weak
D	-	-	-	-	Defaulted

Each CRS category relates to a range of values for the estimated probability of default (PD). The rank, class, range of PDs and description are all shown in the display in Orbis.

17.1.8.2.2.5 Scale

The scores on the individual risk drivers are shown on a 10 to 1 scale, where 10 is the strongest score, and 1 is the weakest score. The link between the individual risk driver scores are the color mapping are shown below.



17.1.8.2.3 FALCON display

The FALCON display is depicted below.

EN99L CHESHUNT, United Kingdom Publicly quoted company This company is the GUO of the Corporate Group	BvD ID number Latest account date	GB00445790 23/02/2013
-------------------------------------------------------------------------------------------------------------	--------------------------------------	--------------------------

Zanders - Falcon global credit risk Options





Current status: Active
Industry: Transport

Counterparty risk scoring		Operations and Liquidity	
		2012	
Counterparty Risk Score:	8	Turnover growth	89
Probability of Default (%):	0,06	Return on sales	70
FALCON Credit Limit (EUR):	2.500.000	Current ratio	54
		Debtor days	52

The Zanders FALCON global credit risk model assigns companies a Counterparty Risk Score (CRS) of 10 to 1, where 10 is the strongest, 1 the weakest and D is for companies that are in default.

Operations and Liquidity

The operations pillar consists of variables that consider the profitability aspects of corporates. It measures the ability of a corporate to create economic value and the ability to give risk protection to its creditors. The liquidity pillar assesses the ability of a company to become liquid in the short-term.

Capital structure		Debt services	
		2012	
Gearing	89	Interest coverage ratio	89
Solvency	70	Debt / EBIT	70
Tangible net worth	54		

The capital pillar considers how a company is financed. Capital should be sufficient to cover expected and unexpected losses.

The debt service pillar considers the capability of a company to meet its financial obligations.

Falcon scoring master scale

Rank	Class	PD	Lower	Upper	Description
		(%)	(%)	(%)	
10	A	0,06	0,06	0,14	Strong
9	BBB1	0,19	0,19	0,24	Very adequate
8	BBB2	0,29	0,29	0,36	Adequate
7	BBB3	0,44	0,44	0,54	Relatively adequate
6	BB1	0,66	0,66	0,82	Very sufficient
5	BB2	1,01	1,01	1,27	Sufficient
4	BB3	1,61	1,61	2,08	Relatively sufficient
3	B1	2,75	2,75	3,73	Somewhat weak
2	B2	5,21	5,21	7,52	Weak
1	C	19,06	19,06		Very weak

The FALCON global credit risk model is computed on Orbis data by [Zanders](#).
For a complete definition of the Counterparty Risk Score and the FALCON model, [click here](#).
For more information on the Credit limit, [click here](#).

17.1.8.2.4 FALCON - Model Validation

Scoring models can be considered as classification tools as they rank companies based on their financial strength and PDs within one year. For validation purposes, several extensive statistical analyses were executed. Therefore, counterparties were divided into two categories:

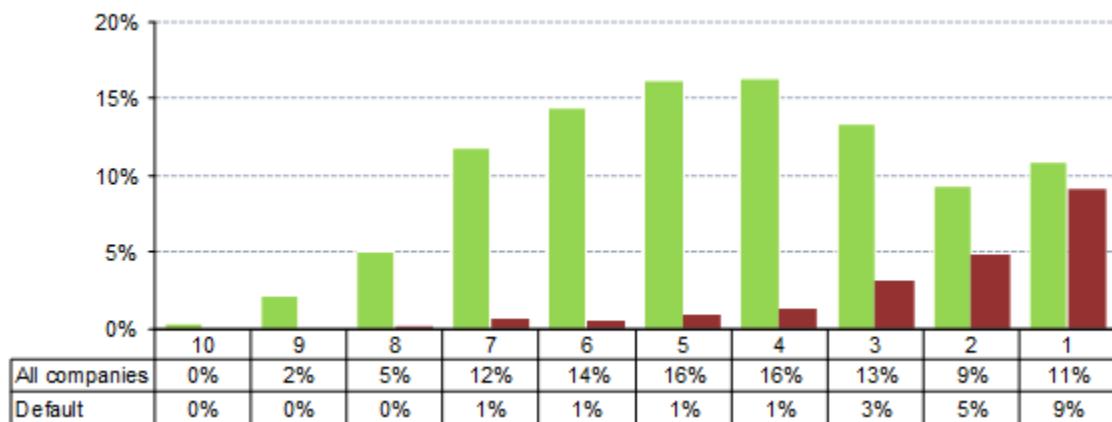
- Counterparties that defaulted within a time horizon of one year.
- Counterparties that did not default within a time horizon of one year.

When validating scoring models, it is important to have an appropriate testing sample. The sample used for this validation consists of over 25,000 companies. These companies represent all size, industry and geographical categories and contain a representative mixture of defaulted and non-defaulted companies. The sample has been compiled to be as representative for all companies as possible and is therefore appropriate for back-testing, like determining the model's discriminatory power.

This chapter describes the distribution of CRS assigned by FALCON over the sample companies, as well as the model's discriminatory power.

17.1.8.2.4.1 Scorings distribution

The figure below shows the FALCON score distribution across the CRS ranks. The green bars show the percentage distribution of the total sample categorized into a particular scoring class. The red bars show the percentage of defaulted companies compared to the total companies classified within a particular scoring class. Consider for example scoring class 1: approximately 11% of all companies (green bar) were assigned a 1 scoring. In this scoring class, 9% of these companies went into default (red bar).



FALCON scoring distribution in test sample

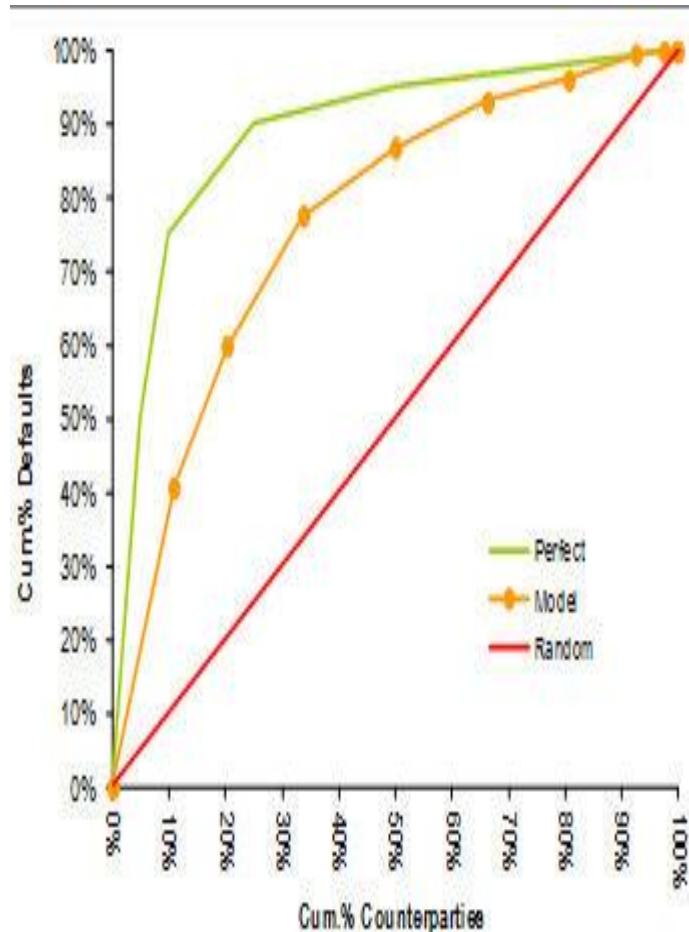
The distribution shows a smooth consistent pattern, and reveals the model's discriminatory power as defaulted companies are categorized in the weaker rating classes (skewed to the right).

17.1.8.2.4.2 Discriminatory power

Discriminatory power is the capability of a scoring model to predict a company's future state as default or non-default. A common statistical measure to investigate the discriminatory power of a scoring model is the Area-Under-Curve (AUC), which varies between 0.5 (no discriminatory power) and 1 (perfect discriminatory power). Note, however, that a score of 1 does not mean a model is perfect. A

score of 1 would mean that all defaults are in the lowest scoring category. As the other scoring categories have positive PDs, some defaults are expected in each category.

The AUC of the sample above is 0.78, which is considered good to very good. This statistic provides an indication of the overall scoring performance of the model. The curve below is constructed by plotting the cumulative percentage of defaulted companies (vertical axis) against the cumulative percentage of rated counterparties prior to default (horizontal axis: scorings ranked from very weak to strong) as shown in the figure below.



Discriminatory power

The curve shows that 70% of the defaults occur in about 25% of the counterparties with the lowest credit quality. This demonstrates the model's strong discriminatory power: the steeper the curve rises at the beginning, the more discriminative the scoring system. When a scoring model has no discriminatory power, the cumulative percentage of defaulters increases proportional to the cumulative percentage of counterparties, i.e. the curve is simply a diagonal line.

17.1.8.2.5 FALCON Credit Limit

This section briefly describes the FALCON Credit Limit (FCL) part of the Financial Strength module. The FCL is based on the CRS which is generated by the FALCON model. The FCL is determined in two steps with seven components:

STEPS	COMPONENTS
I Initial FCL	
1	Counterparty Risk Score
2	Shareholders funds
3	Turnover
II Final FCL	
4	Working capital
5	Number of years since incorporation
6	Outdated financials
7	Final cap

This section describes the steps that lead to the initial and final FCL.

It should be noted that:

- Standard credit limits should be considered as guidelines and do not replace human judgment.
- In case a company has not been assigned a credit limit, it is still possible that the company is creditworthy.
- Collateral is not taken into account.

17.1.8.2.5.1 Step I: Initial FCL

The initial FCL is determined as the average of the two limits that are derived from the financial items Shareholders funds(SHFD) and turnover. The limits are computed as a percentage of the individual components. The standardized percentages are dependent on the CRS of the company. A higher CRS indicates lower credit risk and therefore, generally, results in a higher credit limit.

Note that the limits corresponding to the individual components cannot be negative, i.e. are at least zero.

17.1.8.2.5.2 Step II: Final FCL

Step II consists of the following four consecutive sub-steps:

- II.1 Adjustment for working capital
- II.2 Adjustment for number of years since incorporation
- II.3 Adjustment for outdated financials
- II.4 Final FCL cap based on SHFD and total assets

In case step I results in zero, step II is skipped and the FCL is equal to zero. The maximum final FCL is EUR 20 million.

17.1.8.2.5.3 Customization FCL

The goal of the FCL is to provide users of the Financial Strength module, among others, an indication of the potential maximum (debtor) exposure to a counterparty.

Zanders can be contacted for additional information about a credit limit, if necessary. This can be applicable when, for example, a higher credit limit is required or when there is no FCL available.

Depending on the user's risk appetite the standard FCL can be customized to the user's needs. If this is the case, please contact Zanders. This customization will be built in Excel, and can be offered in two ways:

1. Basic customization: adjustment of the parameters used in the FCL
2. Advanced customization: extend methodology by adding new components.

Please note that additional information and customization of the model can incur costs. For details, please contact Zanders.

17.1.8.2.6 Notifications

Next to the rating output in Orbis, a notification box displays simple notifications for certain scenarios. The table below shows:

1. Observation: what kind of scenario is observed for which a notification should be given.
2. Notification: what notification should be given for this scenario.
3. Notification type:
 - a. Warning: something is going wrong, special attention.
 - b. Informative: the user is informed about a scenario.

Observation	Notification	Notification type
Data is older than 2 years	"Note that the calculated ratio scores are based on old data and might therefore not be reliable."	Warning
Country code is not available	"No country risk is taken into account since no country code is available."	Warning
Industry outside the scope	"The company's industry is outside the scope of the model, therefore no rating is provided."	Informative
No recent financials	"The company's financial statements are older than 36 months, therefore no rating is provided."	Informative
Insufficient financial information	"The company has insufficient financial information, therefore no rating is provided."	Informative
Original currency is not EUR	"Please be aware that exchange rates are applied to the financial figures, since the original currency is not EUR."	Informative

17.1.9 Bureau van Dijk – Enterprise Valuation

17.1.9.1 BvD - Valuation based on comparable companies

17.1.9.1.1 What does the score measure?

This enterprise valuation, based on comparable companies, gives an idea of companies 'value'.

It can be used as an alternative to straightforward market capitalization. It can also value non quoted companies.

17.1.9.1.2 How often are the score refreshed?

Scores are weekly computed, based on new financials available on Orbis.

17.1.9.1.3 Why do not all companies have a score?

Enterprise valuation based on comparable companies cannot assign a value for:

- Inactive companies.
- Companies with no recent or limited financials.
- Companies with missing information such as EBITDA.
- Bank and insurance companies. (Only industrial companies)

17.1.9.1.4 Who is the provider?

BvD is the leading publishers of company information and business intelligence.

This valuation method was developed by Mergers & Acquisitions Research Catalyst.

For a complete definition of the M&A research method, click [here](#)

17.1.9.2 Details

17.1.9.2.1 BvD Valuation method

Selection of comparable companies :

- Active listed companies having the same primary NACE code.
- Companies having the nearest turnover to the one of the subject company are kept
- If the subject company's turnover is not known, the total assets is used

Enterprise value for comparable companies :

The formula is :

Market capitalisation + minority interest + preferred shares + long term debt + loans + other short term debt - cash

Enterprise value based on comparable companies for the subject company :

The formula is :

EBITDA of the subject company * median value (Comparable companies EV/EBITDA)

17.1.9.2.2 Calculation of the enterprise value based on comparable companies

a) Find comparable companies

1. The following strategy is used to find comparable companies:

- Active companies
- Listed

- Same primary code NACE2
 - Comparable company does not have the same Global Ultimate Owner than the subject company. (With default option on GUO : 50.01%, known or unknown shareholder)
2. After this strategy, we have to assign the 10 comparable companies:

We have to keep maximum 10 companies (it's possible to have less companies):

- If the subject company has 'Turnover':
We keep the 10 companies with the nearest Turnover (up and down the value of the company, in absolute value).
- If the subject company has no Turnover but Has 'Total Asset':
We keep the 10 companies with the nearest 'Total Asset'
- If no Turnover and no Total asset:
We keep the 10 companies with the higher Turnover of the former strategy.

b) For each comparable companies, calculate EV and EV/EBITDA

The formulas are:

- $EV = \text{Market capitalisation} + \text{minority interest} + \text{preferred shares} + \text{long term debt} + \text{loans} + \text{other short term debt} - \text{cash}$
- $EV/EBITDA = EV / EBITDA$ of the company.

c) Among the comparable companies, calculate the median 'EV/EBITDA'

d) This median 'EV/EBITDA' * subject company's EBITDA = Enterprise value based on comparable companies.

17.1.10 RepRisk

17.1.10.1 RepRisk

[The RepRisk Index \(RRI\)](#)

[The RepRisk Rating \(RRR\)](#)

17.1.10.2 The RepRisk Index (RRI)

17.1.10.2.1 *The RepRisk Index (RRI) – A quantitative measure of ESG-related reputational risk exposure*

- The RRI is a proprietary algorithm that dynamically captures and quantifies reputational risk exposure related to ESG issues.
- The RRI is not a measure of reputation, but is rather an indicator of ESG-related reputational risk.
- In essence, the RRI facilitates an initial assessment of the ESG and reputational risks associated with financing, investing, or conducting business with a particular company.
- It also helps track the risk trends over time.
- The RRI is made of an environmental, a social, and a governance component. The percentage of the environmental, social, and governance contribution to the RRI of a company is based on

the number of risk incidents related to environmental, social, and governance issues.

RepRisk Index Trend for the last 2 years (Aug. 1, 2014 to Jul. 31, 2016)



17.1.10.2.2 The RepRisk Index (RRI) – Values

- Current RRI: indicates the current level of media and stakeholder exposure of a company.
- Peak RRI: equal to the highest level of the RRI over the last two years; it indicates the overall ESG-related reputational risk exposure.

17.1.10.2.3 The RepRisk Index (RRI) – Calibration

The RRI ranges from zero (lowest) to 100 (highest). The higher the value, the higher the risk exposure:

- 0-25 = low risk exposure
- 26-49 = medium risk exposure

Note: It is expected that most large multinationals have an RRI between 26-49, due to their global footprint and salience vis-à-vis media and stakeholders.

- 50-59 = high risk exposure
- 60-74 = very high risk exposure
- 75-100 = extremely high risk exposure

Note: The RRI is calibrated in such a way that only the handful of companies that are extremely exposed ever reach this threshold, helping users to easily identify these companies.

17.1.10.3 The RepRisk Rating (RRR)

17.1.10.3.1 RepRisk Rating (RRR) – A metric that facilitates ESG integration and benchmarking available for all companies

- The RRR is a comprehensive, yet simple and actionable rating:
 - Combines a company's own ESG-related risk exposure (measured by the Peak RepRisk Index (RRI)) with the risk exposure of the countries and sectors in which the company has been exposed to risks
 - Facilitates corporate benchmarking and ESG integration

- Based on RepRisk's strict, rules-based methodology, the Rating is updated daily for all companies in the RepRisk ESG Risk Platform
- The RRR was developed in collaboration with a research team from the Zurich University of Applied Sciences (ZHAW) as part of an innovation project sponsored by the Swiss Government's Commission on Technology and Innovation (CTI).

17.1.10.3.2 RepRisk Rating (RRR) – Calibration



17.1.10.3.3 RepRisk Rating (RRR) – Methodology combines two factors

17.1.10.3.3.1 The company-specific ESG Risk

- Captures the ESG risk exposure due to risk incidents reported specifically about the company
- This factor is provided by the Peak RepRisk Index (Peak RRI), a proprietary algorithm that dynamically captures and quantifies reputational risk exposure related to ESG issues
 - The Peak RRI ranges from 0 to 100 (the higher the value, the higher the exposure)
 - The Peak RRI is the highest level of exposure in the past two years

17.1.10.3.3.2 The Country-Sector ESG Risk

- Measures the company's risk exposure by taking into consideration its sector and the location of the company's headquarters, as well as the countries where the company has been exposed to ESG risk incidents
- This factor is provided by the "Country-Sector Average".

17.2 National scores

17.2.1 Swiss scores

CRIF Teledata provides for Swiss companies:

- a. A risk class assessment which is based on a mathematical analysis model as to how high the probability of default of payment is (80% accuracy)
Companies are ranked from A to E where

A = Very low probability of failure
 B = Low probability of failure
 C = Medium probability of failure
 D = High probability of failure
 E = Very high probability of failure

The model allows a prediction for a period of 12 months.

- b. A comparison of risk class vs sector average

- c. A suggested credit recommendation. Note that the credit limit for short-term obligations is calculated using empirical values and the risk classification. However, such recommendations are nonbinding. CRIF Teledata expressly rejects any liability respective to the accuracy of any recommendation made.

17.2.2US/Canada Scores

Cortera provides scores for US and Canadian companies in order to help assess the payment risk and health of a company. The following ratings are available on Orbis:

- **Payment Rating:**
 - Based on business' payment behavior over the last 3 months;
 - Scored between 100 (more than 45 days beyond terms) and 900 (less than 5 days beyond terms).
 - Available for 6.5 million US entities and 125,000 Canadian Entities
- **Payment Risk Segment:**
 - Based on how fast the company is paying vendors and whether the payments are getting faster or slower (past 3-6 months).
 - Available for 6.5 million US entities and 125,000 Canadian Entities
- **Long Term Health label:**
 - Measures the overall long term expectations of a company
 - Based on information seen over the past 24 months regarding many factors, such as growth in key industries, level of activity, quantified experiences, purchase trends, trade relationships, public court records and other data.
 - May take the following values: Growing, Steady, Uncertainty
 - Available for 5 million US entities and over 100,000 Canadian entities
- **Credit Risk Rating:**
 - Provides the risk distribution of a company's customer base to help evaluate overall exposure.
 - May take the following values: Low risk, Moderate risk, High risk
 - Available for 5 million US entities and over 100,000 Canadian entities

17.3 Morningstar Credit Ratings Definitions

17.3.1Morningstar Credit rating codes (as at January 2015)

Credit Rating	Description
AAA	Extremely low default risk. Issuers rated AAA typically operate wide-moat, low-uncertainty businesses and can easily cover all outstanding maturities with cash on hand and one year's worth of free cash flow.
AA	Very low default risk. Issuers rated AA tend to be wide- or narrow-moat companies with low to medium uncertainty and a Morningstar Cash Flow CushionTM that affords a very wide margin of safety against adverse developments.
A	Low default risk. Issuers rated A typically include wide- or narrow-moat companies with medium to high uncertainty and a Morningstar Cash Flow CushionTM that affords a wide margin of safety against adverse developments.

BBB	Moderate default risk. Issuers rated BBB typically include narrow- or no-moat companies with medium to very high uncertainty and a Morningstar Cash Flow Cushion™ that affords a modest margin of safety against deteriorating business conditions.
BB	Above-average default risk. Issuers rated BB typically include no-moat companies with high to very high uncertainty and a Morningstar Cash Flow Cushion™ that affords a minimal margin of safety against deteriorating business conditions.
B	High default risk. Issuers rated B typically include no-moat companies with very high uncertainty and a Morningstar Cash Flow Cushion™ that indicates significant dependence on favorable business conditions.
CCC	Currently very high default risk. Issuers rated CCC typically include no-moat companies with very high uncertainty and a Morningstar Cash Flow Cushion™ that indicates significant dependence on favorable business conditions to avoid default or significant capital restructuring.
CC	Currently extreme default risk. Issuers rated CC typically include no-moat companies with very high or extreme uncertainty and a Morningstar Cash Flow Cushion™ that indicates extreme dependence on favorable business conditions to avoid default or significant capital restructuring.
C	Imminent payment default. Morningstar's C rating captures issuers that we believe will encounter default in the very near term, including those firms that have entered into a grace period following a skipped payment of an obligation.
D	In default. Morningstar reserves a D rating for companies that have defaulted in fact or have declared bankruptcy.

17.3.2 Detailed Morningstar Credit Rating codes (as at January 2015)

Code	Label
AAA+	Extremely low default risk
AAA	Extremely low default risk
AAA-	Extremely low default risk
AA+	Very low default risk
AA	Very low default risk
AA-	Very low default risk
A+	Low default risk
A	Low default risk
A-	Low default risk
BBB+	Moderate default risk.
BBB	Moderate default risk.
BBB-	Moderate default risk.
BB+	Above-average default risk
BB	Above-average default risk
BB-	Above-average default risk
B+	High default risk
B	High default risk
B-	High default risk
CCC+	Currently very high default risk
CCC	Currently very high default risk
CCC-	Currently very high default risk
CC+	Currently extreme default risk
CC	Currently extreme default risk
CC-	Currently extreme default risk
C+	Imminent payment default

C	Imminent payment default
C-	Imminent payment default
D	In default
UR+	Under review (upwards likelihood)
UR	Under review
UR-	Under review (downwards likelihood)
SUS	Suspended

18 Royalty database

18.1 KtMine data - Frequently asked questions

- How are licensors identified?**

ktMINE analysts review each agreement to ensure that the licensor(s) are properly identified. Special attention is focused on these key sections in each agreement: recitals, definitions, grant of license and consideration. If the relationship of agreement parties is unclear, then each participant is listed under licensor (and licensee) to ensure that none is overlooked during an agreement search.

- How are licensees identified?**

ktMINE analysts review each agreement to ensure that the licensee(s) are properly identified. Special attention is focused on these key sections in each agreement: recitals, definitions, grant of license and consideration. If the relationship of agreement parties is unclear, then each participant is listed under licensee (and licensor) to ensure that none is overlooked during an agreement search.

- How are filing companies ID'd?**

Filing companies are the companies that file an agreement, as well as other required filings, with the SEC.

- How does ktMINE capture the Effective Date of an agreement?**

ktMKINE's analysts look for the effective date in each agreement text. If the date is not in the body of the agreement, then they look for a date in the signature blocks. If there is a signing date(s), the latest date is used. If there is no signing date, they then look for the date when agreement was written. If no date can be located after this step, then the effective date is listed as Unknown.

- What date does ktMINE assign for agreements without a specific month or day noted in the agreement?**

If an agreement contains a year only, ktMINE analysts assign an effective date of January 1. If an agreement contains a year and a month, but no specific date, then the first day of the month is recorded as the effective date. Examples:

- Agreement signed in 2001 = Effective date is coded as January 1, 2001
- Agreement signed in May of 1998 = Effective date is coded as May 1, 1998
- Agreement signed June 23, 2003 = Effective date is coded as June 23, 2003

This ensures that no agreement that matches your other criteria is excluded based on an incomplete date.

- How was exclusivity assigned?**

ktMINE reviews agreement data to look for the terms exclusive and non-exclusive. If neither appears, then the agreement is assigned as non-exclusive. If one or more instances of a single value appears, then only that value is assigned to the agreement. If at least one instance of each value, then the agreement is assigned as multi-exclusive.

- Exclusive = Tied to one party or related group of parties
- Non-exclusive = Terms do not allow for exclusive relationship
- Multi-exclusive = Tied to multiple, non-related parties

- **How should I set up my search to capture all exclusive agreements?**

If you are looking to find agreements that are exclusive, then choose both exclusive and multi-exclusive in setting up your search conditions. Agreements that are labeled as multi-exclusive contain at least one consideration that is exclusive (as well as at least one consideration that is non-exclusive).

- **How are territories assigned?**

Territories are assigned to each agreement based on the terms of each agreement. Territories are assigned verbatim.

If an instance of Worldwide is found without any other countries, then Worldwide is assigned. If any individual countries are found, they are individually assigned. If no countries are found, then the territory is listed as Unknown.

NOTE: In the few instances that an agreement stated conditions such as Worldwide, except for Country Name, the agreement was only assigned as Worldwide in order to streamline your search process.

- **How do I ensure that my territory search includes all pertinent agreements?**

Your search results will only include matched agreements that contain the specific area(s) you selected in the agreement territories. Example: if you search for agreements covering Finland, your results will NOT include agreements that are summed up as Worldwide or European Union. If you want agreements that apply to Finland only, choose Finland. If you want all agreements that might cover Finland, then chose Finland plus the other geographical groups that Finland would belong to, such as Worldwide and European Union.

- **Does each Industry include the entire supply chain?**

Yes. For example, searching under Oil and Gas industry, your search will find agreements associated with companies that distribute natural gas, drill for oil, provide oil-field services, international integrated oil firms involved with every aspect of the oil industry, domestic integrated oil firms, independent exploration and production firms, and refining and marketing companies.

- **Why search by industry vs. SIC codes?**

The filing company assigns their own SIC code (based on their industry) when filing with the SEC. Since the filing company's industry may not accurately reflect the true context of the agreement, ktMINE analysts review each agreement and assign industry classification(s) for any that are relevant to the agreement.

- **How were considerations captured?**

ktMINE analysts review each agreement in detail and capture all consideration details. Then all consideration details are broken down and sorted. Tiered royalty rates are individually broken out and searchable, with an explanation of the conditions and levels set for each tier captured in the modifier details. Additionally, the full text of all consideration blocks is also searchable via text search.

- **What does Common Base mean?**

Each agreement uses its own language to explain compensation. In order to simplify the research process, ktMINE analysts rolled similar base variables into a common base category. For example, our common base of NET SALES includes variables such as NET REVENUE, NET SALES PRICE, BUYERS REVENUES, NET SALES VALUE, and NET SELLING PRICE. This common base also allows to provide meaningful statistical analysis of agreements.

- **How can I find "Other" considerations ?**

ktMINE analysts capture all consideration block details during their review process. This includes

conditional considerations and fees that do not represent guaranteed payments, such as minimum payments as well as considerations and fees for additional available services such as advertising support, technical support and administrative support. Additionally, any "Other" considerations that are part of an agreement are automatically listed with the fixed and variable considerations data shown on the agreement summary.

- **What is an Assigned Keyword?**

ktMINE analysts review every agreement in detail and assign keywords that serve as identifiers or buzz words that can accurately describe the intangibles/services that are being licensed/provided in each agreement. The keywords are tied to important pieces of information related to the products/services which are being licensed, not just general terms. ktMINE keywords are related to the licensed intangible as well as the products that the intangibles relate to.

- **Can I search for Assigned Keywords using the text search?**

Yes. For instance, if you are looking for any agreements associated with products related to "blood," you can enter the term in the edit box. The system will look across the entire database of assigned keywords for agreements matching the word "blood." The matched results will be presented as a step on our search summary just like any other filter. The extra value here is that ktMINE analysts have also assigned many other relevant terms to the matched agreements.

- **How specific should I be in searching for a keyword?**

You can be as specific, or as broad, as you would like. ktMINE analysts capture very specific terminology and also try include more common terminology that users might search under. For example, one agreement licensing certain rights regarding a drug to treat cardiovascular disease only had the brand name of the drug listed (Enoximone) as well as some technical medical language. ktMINE analysts researched the product being licensed and then developed a more comprehensive list of words to describe the context of what was being licensed via this agreement.

Some of ktMINE's assigned keywords for this agreement:

- Enoximone
- phosphodiesterase
- imidazole
- inhibitor
- congestive
- heart
- failure
- disease
- disorder
- intravenous
- pharmaceutical
- salts

18.2 Agreement types

18.2.1 Asset Purchase

Document involves the purchase of certain assets of one company by another. The agreement will cover specific assets or the entire assets of the seller.

18.2.2 Cross License

Two parties license intangible property to each other in order to sell an existing product.

18.2.3 Distribution

Agreement which licenses the rights under the patents and trademarks to distribute and market a product or include a product as an input into another marketable product. The rights for the licensee to manufacture products using the trademark or patents is strictly not granted.

18.2.4Franchise

The complete licensing of all aspects of a business system, including methods and practices of a business philosophy.

18.2.5Joint Development

Two parties license intangible property to each other in order to develop a product.

18.2.6Manufacturing/Process Intangible

License is likely to grant the right to use any of the following in the manufacture of a product:

- Patents
- Processes
- Know-how
- Technical information
- Recipes
- Formulations
- Training materials

18.2.7Marketing Intangible

License is likely to grant the right to use any of the following:

- Trademarks
- Tradenames
- Trade dress
- Copyrights
- Service marks
- Logos

18.2.8Other

Leases, publisher's license agreements, financial index, broadcasting agreements

18.2.9Service

For service agreements, payment is typically made based on cost and there is no ownership pertaining to an intangible. These will also include sales agent agreements and buying agent agreements. A services agreement is entered into between a service provider (Licensor) and a receiver of services (Licensee). Generally covers compensation for the provision of services including marketing, Research and development and management services.

18.2.10 Software

License for the right to utilize a software product, source code or object code for internal use or commercial sale.

18.3 Royalty rates

18.3.1Level

License, Sublicense, or Referral (agreements that issue a fee or percentage allowed to a sales representative or an agent for services rendered).

18.3.2Base

The factors that any compensation related to the agreement is calculated on, including: Gross Sales, Net Sales, Cost, Gross Profit, Operating Profit, Net Profit, Cash, Assets, Equity, Per "unit"

18.4 ktMINE industry classification

18.4.1 Advertising

This classification covers the license of intangible property related to the following:

- Media advertising, including television, radio and cinema/movie
- Creation of commercials
- Billboard advertising, including signs, benches, subway platforms and trains
- Magazine and newspaper advertising
- Flyer advertising
- Infomercials
- World Wide Web advertising such as spam, banners, adwords and pop-ups
- Covert advertising (e.g., including a product or brand name in movies)
- Products, equipment, and software used by this industry's establishments
- Other related products and activities

18.4.2 Agribusiness

This classification covers the license of intangible property related to the following:

- Farming
- Seed supply
- Agrichemicals
- Commodities growing
- Commodities processing
- Fertilizer
- Dairy product producers
- Meat processors
- Products, equipment, and software used by this industry's establishments
- Other related products and activities

18.4.3 Alcoholic Beverages and Tobacco

This classification covers the license of intangible property related to the following:

- Alcoholic beverages, including beer, wine and spirits
- Tobacco, including cigarettes, cigars and smokeless products
- Recipes and formulas
- Products, equipment, and software used by this industry's establishments
- Other related products and activities

18.4.4 Alternative and Renewable Energy

This classification covers the license of intangible property related to the following:

- Alternative energy, defined as energies that are non-traditional and have low environmental impact
- Solar power
- Wind power
- Hydroelectric power
- Bio-fuels
- Products, equipment, and software used by this industry's establishments
- Other related products and activities

18.4.5 Biotechnology

This classification covers the license of intangible property related to the following:

- Genetics research
- Molecular biology
- DNA techniques
- Products, equipment, and software used by this industry's establishments
- Other related products and activities used in medical diagnostics, pharmacology, forensics, agriculture, food processing and environmental control

18.4.6 Broadcast and Cable

This classification covers the license of intangible property related to the following:

- Broadcast television
- Television networks such as ABC, CBS, CNN, NBC and FOX
- Network affiliates, such as the various news companies affiliated with CNN
- Broadcast radio
- Television system operators, including terrestrial and satellite providers
- Radio system operators, including terrestrial and satellite providers
- Broadcast internet
- Products, equipment, and software used by this industry's establishments
- Other related products, services and activities

Please note: content is not included in this classification.

18.4.7 Business Services

This classification covers the license of intangible property related to the following:

- Accounting services
- Consulting services
- Legal services

- Telecommunication services
- Information technology services
- Business services provided through software
- Research services
- Leasing services
- Business and professional associations
- Other related services and activities

18.4.8Chemicals

This classification covers the license of intangible property related to the following:

- Basic chemicals
- Specialty chemicals, such as paints and coatings
- Industrial gases
- Organic chemicals
- Plastics
- Fertilizers
- Products, equipment, and software used by this industry's establishments
- Other related products and activities

18.4.9Computers - Hardware and Software

This classification covers the license of intangible property related to the following:

- Personal computers and peripherals
- Business computers and peripherals
- Business systems and systems integration
- Software
- Other related products and activities

18.4.10 Construction

This classification covers the license of intangible property related to the following:

- Building or assembling of infrastructure, such as roads, dams and railroads
- Adding structure to property, including personal property and public property
- Products, equipment, and software used by this industry's establishments
- Other related products and activities

18.4.11 Consumer Durables

This classification covers the license of intangible property related to the following:

- Hard goods intended to last more than a few years
- Appliances

- Electronic equipment, including audio/visual equipment
- Furniture and home furnishings
- Housewares
- Construction hardware, tools and materials
- Sporting and recreation goods, such as bicycles, billiards equipment, camping equipment, firearms and ammunition, gardening supplies, golf equipment, pool equipment, skiing equipment and underwater sports equipment
- Toys and hobby goods, such as craft and hobby kits, dolls, games and models
- Video games
- Movies, including DVDs
- Jewelry, watches, stones and related products
- Other related products

Please note: this classification does not cover the license of intangible property related to computers, computer equipment and automobiles.

18.4.12 Consumer Non Durables

This classification covers the license of intangible property related to the following:

- Soft goods intended to last less than a few years
- Household cleaning products
- Paper and paper products
- Personal care products
- Textiles
- Apparel, clothing and related accessories
- Footwear
- Books, periodicals and newspapers
- Posters
- Flowers
- Paints and varnishes
- Other related products

18.4.13 Consumer Services

This classification covers the license of intangible property related to the following:

- Car washes
- Child care facilities
- Dry cleaning and laundry facilities
- Repair services
- Hair care services

- Legal services
- Pest control services
- Photography services
- Talent agencies
- Taxi and limousine services
- Real estate brokerage services
- Consumer banking and financial services
- Other related services and activities

18.4.14 Education

This classification covers the license of intangible property related to the following:

- Schools and educational services
- Online training and education
- Material utilized by schools and educational services
- Products, equipment, and software used by this industry's establishments
- Other related services, activities and products

18.4.15 Electric Utilities

This classification covers the license of intangible property related to the following:

- Electricity plants
- Nuclear power plants
- Coal plants
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.16 Entertainment

This classification covers the license of intangible property related to the following:

- Movies
- Theatrical plays and musicals
- Comedy events
- Sporting events
- Dance events
- Music events, including live concerts
- Other audio/visual media available live as well as via the web, television, radio and related mediums
- Products, equipment, and software used by this industry's establishments
- Other related services, activities and products

18.4.17 Environmental and Waste Management

This classification covers the license of intangible property related to the following:

- Water supply and treatment, including waste-water treatment, water treatment equipment and chemicals and contract operation of water supply and treatment facilities
- Solid waste and hazardous waste treatment centers
- Air pollution control and monitoring, including vehicle and industrial emissions control equipment and chemicals , as well as monitoring services
- Environmental remediation services
- Recycling facilities and programs
- Products, equipment, and software used by this industry's establishments
- Other related services, activities and products

18.4.18 Financial Services

This classification covers the license of intangible property related to the following:

- Diversified financial services
- Bank holding companies
- Commercial banks
- Consumer banks
- Investment services
- Brokerage services
- Clearinghouse services
- Portfolio and wealth management
- Savings and loans
- Real estate investment trusts
- Foreign exchange services
- Insurance services, excluding health insurance
- Reinsurance services
- Credit unions
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.19 Food and Nonalcoholic Beverages

This classification covers the license of intangible property related to the following:

- Food and nonalcoholic manufacturers
- Food and nonalcoholic packagers/bottlers
- Recipes and formulas
- Products, equipment, and software used by this industry's establishments

- Other related services, activities and products

18.4.20 Gaming

This classification covers the license of intangible property related to the following:

- Casinos
- Online casinos
- Off-track betting
- Lottery
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.21 Healthcare - Facilities

This classification covers the license of intangible property related to the following:

- Hospitals
- Acute care, rehabilitation and psychiatric institutions
- Nursing homes and assisted living facilities
- Home healthcare services
- Products, equipment and software used by this industry's establishments
- Other related services and activities

Please note: this classification covers the license of intangible property related to both humans and veterinary use.

18.4.22 Healthcare - Insurance

This classification covers the license of intangible property related to the following:

- Managed care organizations
- Health maintenance organizations
- Preferred provider organizations
- Managed fee-for-service plans
- Other health insurance providers
- Products, equipment and software used by this industry's establishments
- Other related services and activities

18.4.23 Healthcare - Pharmaceutical

This classification covers the license of intangible property related to the following:

- Prescription drugs, including brand name and generic products
- Non-prescription drugs, such as over-the-counter products
- Nutritional supplements
- Products, equipment, and software used by this industry's establishments
- Other related products

Please note: this classification covers the license of intangible property related to both humans and veterinary use.

18.4.24 Healthcare - Products and Supplies

This classification covers the license of intangible property related to the following:

- Medical devices, including cardiology products, diagnostic imaging, orthopedics and in-vitro diagnostics
- Medical supplies, including stints, gowns, gauze and needles
- Surgical and medical instruments
- Medical, hospital and dental equipment
- Products, equipment, and software used by this industry's establishments
- Other related products

Please note: this classification covers the license of intangible property related to both humans and veterinary use.

18.4.25 Industrial Equipment and Machinery

This classification covers the license of intangible property related to the following:

- Flow control products, including pumps and valves
- Electrical equipment and components
- Industrial automation equipment, including robotics, sensors and programmable controllers
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.26 Internet

This classification covers the license of intangible property related to the following:

- Internet service providers
- Search engines
- Internet based companies
- E-commerce companies
- Website downloads
- Online applications
- Products, equipment and software used by this industry's establishments
- Other related internet services, activities and products

18.4.27 Metals

This classification covers the license of intangible property related to the following:

- Manufacture and sale of steel
- Manufacture and sale of aluminum
- Metal fabrication and casting
- Sheet metal work

- Metal stamping
- Millwork
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.28 Mining

This classification covers the license of intangible property related to the following:

- Mining of ore, including iron, copper, lead, zinc, gold and silver
- Exploration services
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.29 Oil and Gas

This classification covers the license of intangible property related to the following:

- Natural gas distribution, including processing, wholesale transmission (including "midstream" pipeline companies) and retail transmission (including "downstream" traditional utilities or local distribution companies)
- Oil drilling
- Oilfield services, including evaluating services
- Exploration services
- Production services
- Transportation services
- Refining services
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.30 Paper and Forest Products

This classification covers the license of intangible property related to the following:

- Paper for uses including printing, writing, newspaper and tissue
- Paperboard, containerboard and boxboard
- Wood/lumber products
- Forest harvesting
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.31 Public Safety

This classification covers the license of intangible property related to the following:

- Forensics
- Protection systems, including those in airports, malls, public areas

- Security systems
- GPS and locator systems and services
- X-ray detection equipment
- Police, fire department and ambulance services
- Homeland security products
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.32 Publishing

This classification covers the license of intangible property related to the following:

- Production and dissemination of literature, media and related products
- Newspapers
- Magazines
- Books
- Music
- Movies
- Digital media
- Video games
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.33 Restaurants

This classification covers the license of intangible property related to the following:

- Food service establishments
- Fast food restaurants
- Buffet restaurants
- Family restaurants
- Dining halls
- Products, equipment and software used by this industry's establishments

Please note: this classification does not cover the license of intangible property related to the products sold by or at these establishments.

18.4.34 Retail

This classification covers the license of intangible property related to the following:

- Department stores
- General merchandisers
- Discount stores
- Specialty stores

- Convenience stores
- Online retailers
- Kiosk retailers
- Supermarkets and food stores
- Pharmacies and drug stores
- Liquor stores
- Products, equipment and software used by this industry's establishments

Please note: this classification does not cover the license of intangible property related to the products sold by or at these establishments.

18.4.35 Semiconductors

This classification covers the license of intangible property related to the following:

- Digital and analog semiconductors
- Electronic parts made from silicon, including those used in computers, televisions, radios and automobiles
- Microprocessors, including digital signal processors
- Memory devices, including DRAMs, SRAMs and flash memory
- Analog, including amplifiers, regulators, converters and interface devices
- Semiconductor equipment, including wafer processing equipment, semiconductor test systems and monitoring systems.
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.36 Telecommunications

This classification covers the license of intangible property related to the following:

- Wireless equipment, products and services, including cellular wireless service providers and broadband services
- Wireline equipment, products and services, including local exchange carriers and long distance carriers
- Communications equipment, including those used by communication companies and consumers
- Networking solutions
- Products, equipment and software used by this industry's establishments
- Other related services, activities and products

18.4.37 Transportation Equipment and Parts

This classification covers the license of intangible property related to the following:

- Equipment and parts related to airplanes, trains, automobiles, trucks, boats and any other transportation vehicles
- Transportation technology, such as fuel cells, alternative energy

- Space program vehicles, equipment and parts
- Military vehicles, equipment and parts
- Defense vehicles, equipment and parts
- Products, equipment, and software used by this industry's establishments
- Other related services, activities and products

18.4.38 Travel and Recreation

This classification covers the license of intangible property related to the following:

- Travel services
- Hotels and resorts
- Golf courses and resorts
- Cruise lines
- Travel agents
- Vacation clubs
- Theme parks
- Retreat centers
- Products, equipment and software used by this industry's establishments
- Other related products and activities

19 Stock data

19.1 Stock data - overview

Stock data information is included on Orbis. A specific section in the report covers the stock data information attached to listed (and delisted) companies, covering security and price information, as well as historical stock data and valuation.

Most information is sourced from [Exchange Data International \(EDI\)](#). It is complemented by information sourced internally by specialists at BvD.

The "listed" status on Orbis refers to the company's listed equity. Only companies with securities representing equity capital are named "listed" companies on BvD products.

Equity capital can be represented by several types of securities, mainly shares (ordinary, preferred...), units, participation certificates, etc.

Orbis products consider 3 listing status:

- **Listed:**
Companies with listed equity capital
- **Delisted:**
Companies whose equity have been listed but which no longer have any listed security representing capital. If a company's equity is represented by several types of shares, BvD will consider that the company remains "listed" even if one or another type of share disappears
- **Unlisted:**
Companies which have not, nor ever had listed equity. Companies with bonds that are listed are considered as "unlisted" in BvD products.

For most listed companies, there only exists one type of security representing equity capital. However, in some countries, like Switzerland, Scandinavian countries, Brazil, it is not seldom to have companies equity represented by several types of securities.

For each company, BvD identifies a "main security". This main security corresponds either to the security representing most part of the company's total equity or the one that is the most actively traded.

BvD records historical evolution of stock prices and number of shares.

These are, when necessary, adjusted for corporate actions such as stock splits or reverse stock splits. When such actions take place, all historical data is adjusted as if the security had existed in the past as it exists today.

Companies' market capitalisation are also calculated in BvD products. It is the result of the multiplication of the stock price and the number of shares. As of today, the market capitalisation only considers the main security for each company. This leads to under-evaluations for the companies whose equity is represented by more than one security (companies with multiple shares). Please note however, that there is no under-evaluation for companies with depository receipts (such as ADR, for instance) as these certificates represent a certain number of those shares which are already taken into consideration when calculating the market capitalisation.

We foresee to overcome this issue with multiple shares in the future, it is currently under investigation.

19.2 Basic Stock Data Definitions

- **Beta:**
- **Book value:**
- **Book value per share:** The Book value per share equals the book value of a company divided by the number of shares outstanding.

- Capex:
- CIK number:
- Correlation coefficient:
- Dividend Yield:
- Earnings Yield:
- Equity price volatility:
- IPO date:
- ISIN:
- Main exchange:
- Market capitalisation:
- Nominal value:
- Ordinary share:
- Preferred share:
- Price per Earnings ratio:
- Price trend:
- Reverse stock split:
- Stock index:
- Stock split: Stock split refers to a corporate action that increases the number of outstanding shares of a public company's stock. The price of the shares is adjusted such that before and after market capitalisation of the company remains the same. The most common stock split is two-for-one, in which each share becomes two shares. Other common splits are three-for-one, and three-for-two, however any ratio is possible. The price per share immediately adjusts to reflect the stock split. For instance, a company has 100 shares of stock each with a price of €50. The market capitalisation is $100 \times €50 = €5000$. The company splits its stock 2-for-1. There are now 200 shares of stock and each shareholder holds twice as many shares. The price of each share has been adjusted to €25. The market capitalisation is $200 \times €25 = €5000$, the same as before the split. Stock splits are usually initiated after a significant rise of the stock price and is perceived to be too expensive for small investors to afford. However sometimes investors will receive cash payments instead of fractional shares.
- VALOR number:
- Weight:
- Working capital:
- Year-To-Date:
- Tobin's Q:

19.3 Formula for Stock Data Ratios

Ratio label	Formula
Earnings per share (EPS)	Net Income / No. outstanding shares
Cash Flow per share	Cash Flow / No. outstanding shares
Dividends per share	Dividends / No. outstanding shares
Book Value per share	Shareholder Funds / No. outstanding shares
Capex per share	Additions to Fixed Assets / No. outstanding shares
Operating Revenue/Turnover per share	Operating Revenue/Turnover / No. outstanding shares
Operating Profit per share	Operating Profit / No. outstanding shares
Tangible Book Value per share	(Shareholder Funds - Intangible Assets/Goodwill) / No. outstanding shares
LT Liabilities per share	Non Current Liabilities / No. outstanding shares
Working capital per share	Working Capital / No. outstanding shares
P/E ratio	Market price / Earnings per share
Earnings yield ratio	(Earnings per share / Market price)* 100
Price/Cash Flow ratio	Market price / Cash Flow per share
Dividend Yield	(Dividends per share / Market price) * 100
Dividend Payout per share	(Dividends per share / Earnings per share) * 100
Price/Book Value ratio	Market price / Book Value per share

Item	Osiris			Orbis			OBF	OIF
	Industry	Bank	Insurance	Industry	Bank	Insurance		
Net income	KFPL_PER	KFPL_PER	KFPL_PER	PL	PL	PL	94300	7907
Cash flow	30295	n.a.	n.a.	CF	n.a.	n.a.	n.a.	n.a.
Dividends	13046	994500	207909	313046	n.a.	n.a.	94500	7909
Shareholder funds	KFSHH_FD	KFSHH_FD	KFSHH_FD	SFHD	SFHD	SFHD	92300	8577
Additions to fixed assets	15515	n.a.	n.a.	315515	n.a.	n.a.	n.a.	n.a.
Operating revenue/Turnover	KF_OPREV	KF_OPREV	KF_OPREV	OPRE	OPRE	OPRE	94400	8835
Operating profit	30235		208893	OPPL		208893		8893
Intangible assets/Goodwill	30040	952300 + 952400	208161	IFAS	n.a.	n.a.	52300 + 52400	8161
Non current liabilities	30075	n.a.	n.a.	NCLI	n.a.	n.a.	n.a.	n.a.
Working capital	30110	n.a.	n.a.	WKCA	n.a.	n.a.	n.a.	n.a.
Outstanding shares	Shares outstanding (Annual stock data)							
Market price	Market price - year end (Annual stock data)							

Note: some items on Orbis are only available for listed companies

19.4 Stock data report sections

19.4.1 Security and price information

19.4.1.1 Key data

The *Number of outstanding shares* and the *Current market capitalisation* (expressed in the currency of the stock price) are key stock data.

The date of the stock price on which the data are based is mentioned between brackets. This is the date of the last available closing price in the Daily pricing series section.

19.4.1.2 Security information

- *Type of share*
- *ISIN Number*
- *Ticker*
- *Nominal Value*
- *Stock Exchange(s) Listed:*
The main exchange on which the company is listed is put on top of the list. The secondary stock exchanges on which the company may be listed come below in alphabetical order.
Note: It is possible that not all secondary stock exchanges for the company are listed but only a selection is presented.
- *Stock Index Information:*
The indices in which the company is included are listed in alphabetical order. The weight of the stock in each index is given for each index when available.
- *IPO date:*
The date of the first listing of the company (Note: not necessarily on the main stock exchange).

19.4.1.3 Market Prices

The Market prices as found on the main stock exchange, at the closing date (last working day) of each month for different years, the Current market price (ie, the last available closing price of the Daily pricing series section), and the Year to date High and Low market price (highest and lowest price since the start of the calendar year) can be found here.

19.4.1.4 Price Trends

Price trends over various periods can be consulted:

- *Last week:*
The evolution between the current market price* and the closing price of the week before.
- *Four weeks:*
The evolution between the current market price* and the closing prices of four weeks before.
- *13 weeks:*
The evolution between the current market price* and the closing price of thirteen weeks before.
- *Quarter to date:*
The evolution between the current market price* and the closing price of the latest quarter (of the calendar year – in relation to the current market price*).
- *Quarter to quarter:*
The evolution between the closing price of the latest quarter (of the calendar year – in relation to the current market price*) and the closing price of the previous quarter.
- *Year to date:*
The evolution between the current market price* and the closing price at the first working day of the current year.
- *52 weeks:*
the evolution between the current market price* and the closing price of 52 weeks before.

* The current market price is the last available price of the Daily pricing series section.

** The closing day of the week can be a Friday, Thursday or Wednesday (depending on the stock exchange). If the closing day was a non trading day then we take the closing price of the day or maximum two days before.

19.4.1.5 Beta

On BvD products the beta value is calculated for 1 month, 3 month, 1 year, 3 years and 5 years periods, with each reference index and the correlation coefficient for each period clearly noted. The BvD products often propose more than one index which can be interesting for a certain country or specific companies in a country.

The beta is calculated on a weekly basis, and considers the closing date of the week. For the calculations a gliding system is used.

E.g. Say 14/4 is the end of the week; the beta is being calculated over the time period 14/1 - 14/4 for the three months beta. At the end of the following week, the beta is being calculated over the time period 21/1 - 21/4 for the three months beta. For the one month beta the calculation would be made over the time period 14/3 - 14/4 and 21/3 - 21/4. And so on. The same principle counts for the one year beta.

19.4.1.5.1 Formula of the beta

Used in the methodology of the analysis of the return and the price of a financial asset, the beta is obtained by the relationship between two statistics:

- The covariance of the returns of the stock and the returns of an index;
- The variance of the returns of the index

The correlation coefficient allows measuring the intensity of the existing correlation between the returns of the stock and the returns of the related index.

The formula used for the calculation of the beta on the BvD products is the classical formula for beta calculation:

$$\beta = \frac{\text{Cov} [\text{Return}_{\text{stock}}, \text{Return}_{\text{index}}]}{\text{Var} [\text{Return}_{\text{index}}]}$$

Remarks:

- Over the calculation period, all dividends paid by the company are searched for. At each date the dividend falls, the first price is searched (FirstPDiv). If there is no rating, the first quote of the first price after the date when the dividend was paid is searched. The series of relations (Dividend / FirstPDiv) over the period are integrated in the calculation of the return of the stock.
- The beta is a "simple" beta; it is not adjusted for the degree of leverage in the firm's capital structure.

19.4.1.6 Equity Price Volatility:

On Orbis products the equity price volatility is calculated for 10, 30, 50, 100 and also 360 days. Please note these are working days.

The equity price volatility is calculated as the standard deviation of the logarithm of each individual trading day's equity price movement for last 10, 30, 50, 100 or 360 trading days.

E.g. The 360-day volatility as of a specific date is the unbiased standard deviation of the 359 most recent logarithmic daily returns, multiplied by an "annualisation" factor (which is 252, since there are 252 trading days in a calendar year).

The logarithmic daily return is the (natural) log of the division of two chronologically adjacent prices.

The steps involved are:

1. Form the series of stock prices.
2. Divide the current observation of the stock price by the prior observation, and take the natural log of the result.
3. Take the standard deviation of the most recent 359 observations from the series of log returns, and multiply this number by the square root of 252 to give our result.

 **Note:** All figures in the stock data sections have been adjusted based on the Stock split ratio. This means that the figures on Orbis are adjusted to all kinds of equity changes: stock split, reverse split, bonus, capital increase,...

The adjustment factor is displayed in section Annual stock data: it is named Stock split ratio. Past figures for stock prices, numbers of outstanding shares, per share data appear as if the equity has always existed in its present form.

19.4.2 Current stock data

Current number of common shares outstanding, and Current market capitalisation in local currency and USD.

The current date is the date of the last available closing price in the Daily pricing series section.

This section also includes several ratios at the closing date of the last available yearly financial accounts of the company:

- *Earnings per Share*
- *Cash Flow per Share*
- *Dividends per Share*
- *Book value per Share*



Notes:

- The formula for the stock data ratios can be found in the table '[Stock Data Ratios](#)'.
 - All figures in the stock data sections have been adjusted based on the Stock split ratio. This means that the figures on Orbis are adjusted to all kinds of equity changes: stock split, reverse split, bonus, capital increase,...
- The adjustment factor is displayed in section Annual stock data: it is named Stock split ratio. Past figures for stock prices, numbers of outstanding shares, per share data appear as if the equity has always existed in its present form.
- If multiple equity changes have occurred in the past, the coefficients corresponding to these consecutive changes are combined.

19.4.3 Annual Stock Data

Stock data information for several years at the closing date of each year's financial accounts:

- ***Stock Split Ratio:***
The adjustment factor in case of a stock split or reverse split. For instance, if a security has been divided by 10 for a certain year, a value of 0.10 is mentioned as adjustment factor.
- ***Market Price – Year End:***
Closing price at the closing date of the financial accounts.
- ***Market Price – Year High:***
The highest closing price over a period of 12 months.

- *Market Price – Year Low:*
The lowest closing price over a period of 12 months.
- *Shares outstanding:*
The number of outstanding shares at the closing date of the financial accounts of the company.
- *Nominal Value*
- *Market Capitalisation expressed in the currency of the stock price.*
- *Shareholders – Common:*
This is the value for 'Number of common/ordinary shareholders'.
- *Earnings per Share*
- *Cash Flow per Share*
- *Capital Expenditure per Share*
- *Operating Rev./Turnover per Share*
- *Operating Profit per Share*
- *Dividends per Share*
- *Book value per Share*
- *Tangible Book value per Share*
- *Long Term Liabilities per Share*
- *Working Capital per Share:*
30110 Working Capital / 39205 No. outstanding shares.



Notes:

- The BvD definition of Global Format item "30110 Working Capital" is more restricted than the general definition (i.e. Current Assets - Current Liabilities). Item 30110 Working Capital only includes Trade Debtors + Stocks - Trade Creditors. Other short term assets (such as other current assets, prepaid expenses, deferred charges,...) and liabilities (such as other short term debt, other creditors,...) are not included.
The general definition is followed by Global Format item "30112 Net Current Assets" and WVB ratio "15001 Net Working Capital".
- The formula for the stock data ratios can be found in the table '[Stock Data Ratios](#)'.
- All figures in the stock data sections have been adjusted based on the Stock split ratio.
This means that the figures on Orbis are adjusted to all kinds of equity changes: stock split, reverse split, bonus, capital increase,...
The adjustment factor is displayed in section Annual stock data: it is named Stock split ratio.
Past figures for stock prices, numbers of outstanding shares, per share data appear as if the equity has always existed in its present form.
If multiple equity changes have occurred in the past, the coefficients corresponding to these consecutive changes are combined.

19.4.4 Current Stock Valuation

Several ratios calculated based on the *Current stock* data values (from the 'Security & Price information' and 'Current stock data' sections):

- *Price/Earnings ratio – Current*

- *Price/Earnings ratio – Current High:*
The Year to date High market price divided by EPS.
- *Price/Earnings ratio – Current Low:*
The Year to date Low market price divided by EPS.
- *Earnings Yield – Current*
- *Earnings Yield – Current High:*
EPS divided by the Year to date High market price.
- *Earnings Yield – Current Low:*
EPS divided by the Year to date Low market price.
- *Price/Cash Flow Ratio – Current*
- *Dividend Yield (%) – Current*
- *Dividend Payout (%) – Current*
- *Price/Book Value Ratio – Current*

**Notes:**

- The formula for the stock data ratios can be found in the table '[Stock Data Ratios](#)'.
- All figures in the stock data sections have been adjusted based on the Stock split ratio. This means that the figures on Orbis are adjusted to all kinds of equity changes: stock split, reverse split, bonus, capital increase,...
The adjustment factor is displayed in section Annual stock data: it is named Stock split ratio.
Past figures for stock prices, numbers of outstanding shares, per share data appear as if the equity has always existed in its present form.
If multiple equity changes have occurred in the past, the coefficients corresponding to these consecutive changes are combined.

19.4.5 Annual stock valuation

Several ratios calculated based on the Annual stock data values (from the 'Annual stock data' section) for several years at the closing date of each year's financial accounts:

- *Price/Earnings Ratio – Close*
- *Price/Earnings Ratio – High:* the Year High market price divided by EPS.
- *Price/Earnings Ratio – Low:* the Year Low market price divided by EPS.
- *Price/Earnings Ratio – Average High-Low:* the average of the Year High and Year Low market prices divided by EPS.
- *Earnings Yield – Close*
- *Earnings Yield – High:* EPS divided by the Year High market price.
- *Earnings Yield – Low:* EPS divided by the Year Low market price.
- *Earnings Yield – Average High-Low:* EPS divided by the average of the Year High and Year Low market prices.
- *Price/Cash Flow Ratio – Close*
- *Dividend Yield (%) – Close*
- *Dividend Yield (%) – High:* Dividends per share divided by the Year High market price.
- *Dividend Yield (%) – Low:* Dividends per share divided by the Year Low market price.

- *Dividend Yield (%) – Average High-Low:* Dividends per share divided by the average of the Year High and Year Low market prices.
- *Dividend Payout (%)*
- *Price/Book value Ratio – Close*
- *Price/Book value Ratio – High:*
The Year High market price divided by Book value per Share.
- *Price/Book value Ratio – Low:*
The Year Low market price divided by Book value per Share.
- *Price/Book value Ratio – Average High-Low:*
The average of the Year High and Year Low market prices divided by Book value per Share.
- *Market Capitalisation/Shareholders Funds:*
The Market capitalisation (in local currency) at the closing date of the accounts divided by the item 'Shareholders Funds' from the Key Financials at the same date.
- *Market capitalisation / Total assets (Tobin's Q):*
The Market capitalisation (in local currency) at the closing date of the accounts divided by the item 'Total Assets' from the Key Financials at the same date.

**Notes:**

- The formula for the stock data ratios can be found in the table '[Stock Data Ratios](#)'.
- All figures in the stock data sections have been adjusted based on the Stock split ratio. This means that the figures on Orbis are adjusted to all kinds of equity changes: stock split, reverse split, bonus, capital increase,... The adjustment factor is displayed in section Annual stock data: it is named Stock split ratio. Past figures for stock prices, numbers of outstanding shares, per share data appear as if the equity has always existed in its present form. If multiple equity changes have occurred in the past, the coefficients corresponding to these consecutive changes are combined.

19.4.6 Monthly pricing series

The Monthly pricing series provides stock information per month for several years. The history of the monthly pricing series for a company can go back up to eight years.

- *Monthly high prices:*
The highest closing price in the month.
- *Monthly low prices:*
The lowest closing price in the month.
- *Month end market prices:*
The closing price at the last trading day of the month.
- *Monthly trading volume (shares):*
The total amount of shares traded over the month.
- *Monthly average daily volume (shares):*
The Monthly trading volume divided by the number of days traded for the same month.
- *No. of days traded:*
The number of trading days in the month.
- *Monthly Outstanding Shares:*
The number of outstanding shares at the last trading day of the month.
- *Monthly Market Capitalisation*



Note: All figures in the stock data sections have been adjusted based on the Stock split ratio.

This means that the figures on Orbis are adjusted to all kinds of equity changes: stock split, reverse split, bonus, capital increase,...

The adjustment factor is displayed in section Annual stock data: it is named Stock split ratio. Past figures for stock prices, numbers of outstanding shares, per share data appear as if the equity has always existed in its present form.

19.4.7 Weekly pricing series

The Weekly pricing series provides stock information for several weeks. The history of the weekly pricing series for a company can go back to 52 weeks.

- *High Price:*
The highest closing price of the week.
- *Low Price:*
The lowest closing price of the week.
- *Closing Price:*
The closing price of the last trading day of the week.
- *210 day moving average:*
The average closing price over a period of 210 days.
- *Trading volume (no of sh/week):*
The total amount of shares traded over the week.
- *Average daily volume (no of sh/day):*
The trading volume divided by the Number of days traded for the same week.
- *No of days traded:*
The number of trading days in the week.
- *Shares outstanding:*
The number of outstanding shares at the last trading day of the week.
- *Market capitalisation*
- *Beta:*
See the information on the beta for the '[Security & Price Information](#)' section.
- *Equity price volatility:*
See the information on the equity price volatility for the '[Security & Price Information](#)' section.

 **Note:** All figures in the stock data sections have been adjusted based on the Stock split ratio. This means that the figures on Orbis are adjusted to all kinds of equity changes: stock split, reverse split, bonus, capital increase,...

The adjustment factor is displayed in section Annual stock data: it is named Stock split ratio. Past figures for stock prices, numbers of outstanding shares, per share data appear as if the equity has always existed in its present form.

19.4.8 Daily pricing series

The section 'Daily pricing series' presents the Daily Closing Prices and is updated on a daily basis. For the daily closing prices there can be a history of two years.

If interested in uploading the complete history (i.e. more than two years) of daily stock prices for a certain company this can be done via the Addin function. A new Addin template called "Daily stock prices.xlsx" has been created as an example which can be used. The history can go back to January 2002.

 **Notes:**

- All figures in the stock data sections have been adjusted based on the Stock Split ratio. This means that the figures on Orbis are adjusted to all kinds of equity changes: stock split, reverse split, bonus, capital increase,... The adjustment factor is displayed in section Annual stock data: it is named Stock split ratio. Past figures for stock prices, numbers of outstanding shares, per share data appear as if the equity has always existed in its present form.
- For Bucharest Stock Exchange daily prices, the official close represents the reference price for the next trading session. It is defined as the closing price for all the issues with the exception of the issues which have the main market XMBS. For these issues, the reference price is defined as the average price established in the last session.

20 Appendices

20.1 Absolute Years

When selecting absolute/fixed yearly values you are taking the value of the selected variable for a specific date (ex: 2003, 2002...). Therefore if there is no data for the selected year, n.a. will be displayed.

20.2 Accessing Orbis

To access Orbis you must have a user name and password exclusively provided by Bureau van Dijk or one of its partners.

- If you do not yet have a user name and password but would like to access Orbis for an evaluation period, click on the **Free trial** button.
- If you already have an access to Orbis but forgot your user name and/or password click on the **Forgot your password?** and we will send you your credentials based on your email address or user name. If you cannot recall nor the user name or email address associated to your BvD account, please [contact your local BvD account representative](#).
- In order to prevent you from having to remember your user name and password each you time you wish to access Orbis, activate the option **Store password** and click on **OK**. You may deactivate this option from the customisation options within Orbis by going to **Settings > My account > My username & password**.

 **Note:** if several languages are available, you may change the default language by clicking on the desired language code available on the top-right and side of the screen. You may subsequently change the default language from within the application if needed.

20.3 Relative years

When selecting relative yearly data you are taking the data of the selected variable in respect to the last available filing year for that variable.

In a report, if you choose to include the Last Available Year, it's possible that two Companies will display different fiscal periods in the same column; [when absolute years are displayed, n.a. is displayed for a year when data is not available].

In a search, this means that you may be selecting Companies based on different fiscal years.

20.4 Company set

A Company set is a static array of companies that are saved using a unique identifier. A company set is said to be static because the companies included in it remain constant through time.

20.5 Credit system

Each company available Orbis has a full price assigned to it, which corresponds to the maximum number of credits for viewing/downloading its standard report.

The list module counts credits depending on the availability of the items for every company, individually; while the report counts a standard price per section of the report.

Two important rules apply:

1. Once the full price for a company has been paid (whatever the module used), no further credits are debited for that company until it is updated with new financials (New accounting Year).
2. The full price for a company is defined based on the level of detail of financials available. There are three main categories: detailed financials (i.e., availability of total asset value which means that balance sheet information has been collected), limited financials (i.e., no total asset value: only size criterion based on registered capital, or annual sales, or employees) or no financials at all (i.e., no size criterion at all).



Notes:

- Please be aware that for some LF companies estimated/rounded figures are provided. As a result updated figures might be the same as in the previous year. This means that the company is stable. Information on the stability of a company is valuable; hence the full price will be deducted. This stability may also occur on all other company data (descriptive data, industry sector, management, etc.)
- When the full price is deducted for a company report this does not always mean that complete information is available for that company (e.g. at least 10 Years of accounts, full detailed profit & loss account in the case of detailed financials). The pricing policy is the same whatever the size of the company because information on smaller entities might be difficult to collect and is therefore valuable even if not as detailed as for major companies.

20.6 Correlation coefficient

The correlation coefficient $\rho_{X,Y}$ between two random variables X and Y with standard deviations σ_X and σ_Y and covariance σ_{XY} is defined as:

$$\rho_{X,Y} = \frac{\sigma_{XY}}{\sigma_X \sigma_Y}$$

The correlation is defined only if both of the standard deviations are finite and both of them are nonzero. This correlation cannot exceed 1 in absolute value (i.e. it is always comprised between -1 and 1). The correlation is:

- 1 in the case of an increasing linear relationship,
- -1 in the case of a decreasing linear relationship,
- some value in between in all other cases, indicating the degree of linear dependence between the variables.

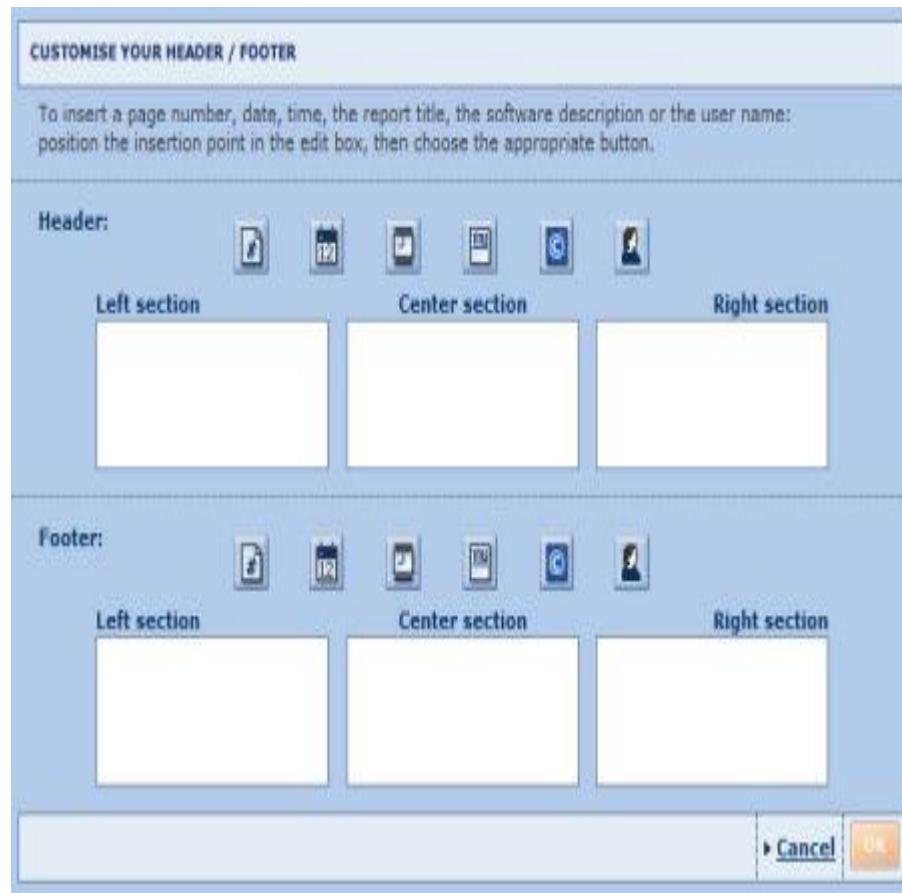
The closer the coefficient is to either -1 or 1, the stronger the correlation between the variables.

If the variables are independent then the correlation is 0, but the converse is not true because the correlation coefficient detects only linear dependencies between two variables. Here is an example: Suppose the random variable X is uniformly distributed on the interval from -1 to 1, and $Y = X^2$. Then Y is completely determined by X, so that X and Y are dependent, but their correlation is zero; they are uncorrelated. However, in the special case when X and Y are jointly normal, uncorrelatedness is equivalent to independence.

20.7 Customise headers and footers

Access: click on the **Customise** from the printer settings available under the General options setting or when printing out lists, reports, analysis etc

When you click on the **Customise** link, the following pop-up dialog is displayed allowing you fully customise the information displayed in the headers and footers of your print-outs in an easy and user friendly way



- Headers and footers are composed of a left, center and right section.
- You may insert as much information as you deem necessary in each of these sections by pointing and clicking in an edit-box and selecting the appropriate button.
- The different buttons available are defined below:

Button	Action
	Insert page number
	Insert date
	Insert time
	Insert the report title
	Insert application name
	Insert user name

- Click on the **OK** to confirm your selection and close the window.

The default currency is the currency defined in Settings > My General Option > User Preferences.

A new session begins when you log-in to the application or when you trash your current search.

20.8 Peer report

A peer report is a benchmarking tool enabling you to compare a subject Company to a [peer group](#). By default, the peer report displays the figures corresponding from the default peer group associated to the Company.

It is important to distinguish a peer report from a peer analysis as they serve two different purposes. The peer report compares a subject Company to a predefined peer group whereas a peer analysis enables you to fully customise the composition of the group Companies you wish to compare to one another. Moreover, the peer report is considered as a section of a Company report whereas a peer analysis is independent of any Company report.

20.9 Relative interquartile interval

The relative interquartile interval (RII) is a parameter used to measure the dispersion of statistical series. It is defined as the difference between the third quartile's upper limit (Q_3) minus the first quartile's upper limit (Q_1) divided by the median (Q_2).

Formally, this parameter is given by the following expression:

$$\text{RII} = \frac{Q_3 - Q_1}{Q_2}$$

The numerator of this formula ($Q_3 - Q_1$) gives the range of a statistical series after having eliminated 25% of the weakest values and 25% of the strongest values.

Dividing this by the median then gives an idea on how the data is dispersed: the higher the RII is, the more dispersed the data is from the value separating the data in two equal parts.

The threshold value to compare this parameter is 1:

- If **RII = 1**: then the range between the first and third quartile is the same as the range separating the extreme values to the central value.
- If **RII > 1**: then the range between the first and third quartile is greater than the range separating the extreme values to the central value.
- If **RII < 1**: then the range between the first and third quartile is inferior to the range separating extreme values to the central value.

20.10 Uploading companies based on a list of ID numbers

To load companies from an external file based company ID numbers, you must first prepare the external file to be uploaded.

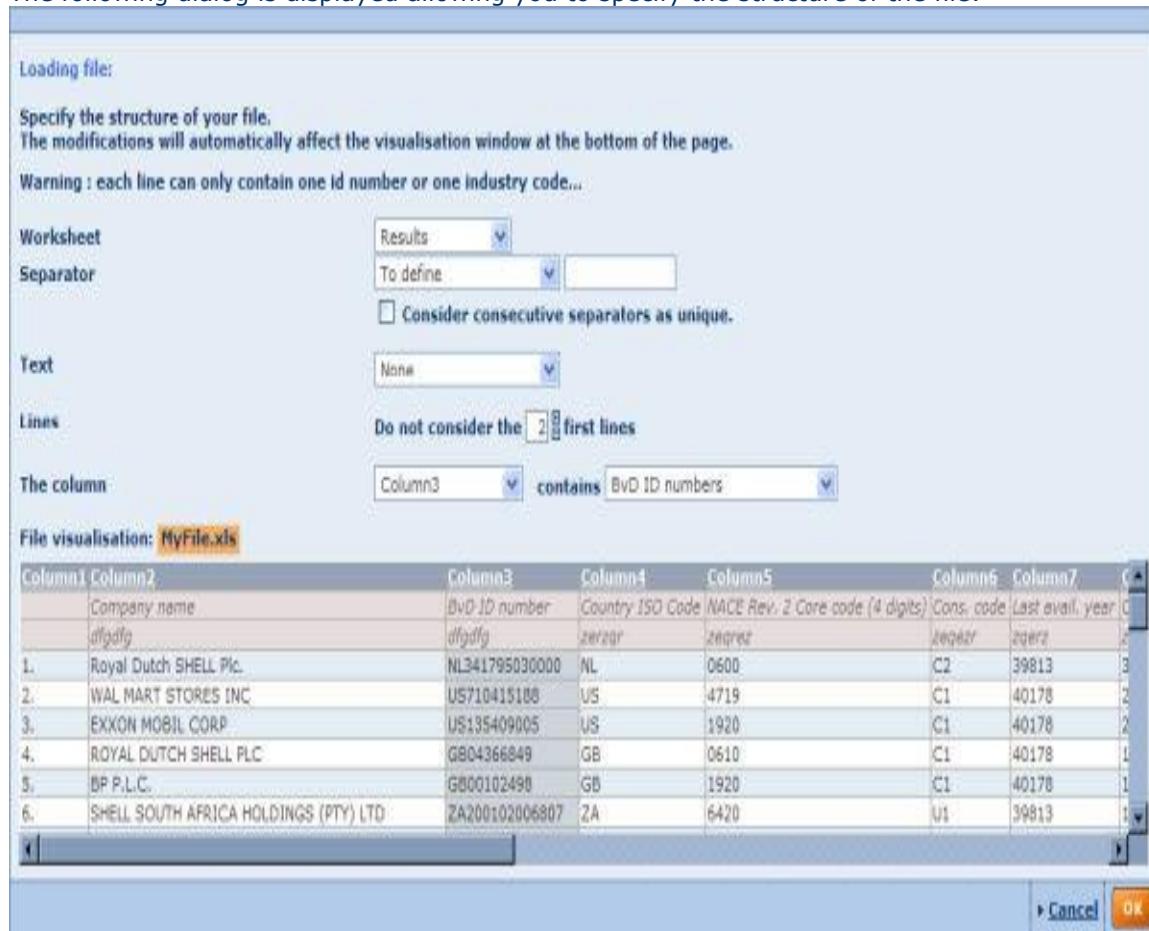
1. Open your favorite text editor (e.g. notepad).
2. Type in the list of ID numbers corresponding to the companies you wish to upload.

3. Each ID number entered must be separated from one another using a consistent separator (e.g. tab, comma, semi-column, etc). It does not matter what you use as long as they are all the same.
4. Save the file using the file extension corresponding to the ID numbers contained in the file (e.g. for Bvd ID numbers use .bvd, for ISIN numbers us .ISI, etc). The file extension will tell Orbis what ID numbers they correspond to when uploading.

An alternative way of loading companies based on ID numbers is to use a spreadsheet. For example if you have a spreadsheet with many columns of data, one corresponding to company ID numbers, you may directly use this spreadsheet without prior preparation.

 **Note:** you can load up to 1.000.000 IDs per file.

1. Select the spreadsheet you wish to upload from the Saved search screen.
2. The following dialog is displayed allowing you to specify the structure of the file:



3. The following options are available:

- **Worksheet:** select the worksheet in which the ID numbers are contained (in example above, they are contained in a worksheet called *Results*)
- **Separator:** choose the separator used to distinguish each ID number (comma, semi-column, tab, to define). In example above all ID numbers are contained in one column so "To define" is selected and the value is left blank.
- **Text:** if the file contains text, choose the markers that identify text in your spreadsheet

- **Lines:** allows you to ignore a set of lines from the spreadsheet (in example above, the two first lines do not represent an ID number, so we would want to ignore those two first lines)
 - **The column:** choose the column containing the ID numbers and then select what the column contains (in example above, column 3 contains BvD ID numbers)
4. Click on the **OK** button to confirm your selection and upload the ID numbers. A confirmation screen is the presented showing you all the ID numbers that were found and not found.

21 Index

22

A

Absolute years	906
Accessing	906
Activity overview	529
Agreement types	881
Albania	
details about the collection of account.....	532
Algeria	
details about the collection of account.....	533
Annual Stock Data	900
Annual stock valuation	902
Annualisation of financial items	631
Archived data.....	798
Argentina	
details about the collection of account.....	534
Audit status.....	602
Australia	
details about the collection of company accounts	535
Austria	
details about the collection of account.....	536

B

Banks Worldwide	
details about the collection of account.....	599
Basic Stock Data Definitions	895
Belarus	
details about the collection of account.....	537
Belgium	
details about the collection of account.....	538
Beneficial Owners Identification	808
Bosnia and Herzegovina	
details about the collection of account.....	539
Brazil	
details about the collection of account.....	539
Breakdown of the recorded links according to the sources	820
Bulgaria	
details about the collection of account.....	540
Bulgaria (Creditreform Bulgaria)	627

BvD - Valuation based on comparable companies	871
BvD Identification numbers	606
BvD Independence Indicator	800
BvD Valuation method.....	872

C

Calculation of the enterprise value based on comparable companies.....	872
Characteristics of an Ultimate Owner link calculated by BvD	805
Choose your definition of the Ultimate Owner	803
Colombia	
details about the collection of account.....	541
Company set.....	906
Company size categories	610
Company status definitions	601
Controlling and Immediate Shareholders.....	807
Corporate Group.....	806
Correlation coefficient.....	907
Correspondence table for Australian companies ..	631
Correspondence table for Austrian companies.....	633
Correspondence table for Belgian and Luxembourg associations - Unconsolidated accounts	639
Correspondence table for Belgian and Luxembourg companies - Consolidated accounts	636
Correspondence table for Belgian and Luxembourg companies - Unconsolidated accounts	641
Correspondence table for Bosnian companies.....	643
Correspondence table for British and Irish companies (FAME).....	646
Correspondence table for Bulgaria companies	647
Correspondence table for Chinese companies.....	650
Correspondence table for Croatian companies.....	651
Correspondence table for Czech companies	653
Correspondence table for Danish companies	656
Correspondence table for Dutch companies.....	659
Correspondence table for Estonia companies.....	662
Correspondence table for Finnish companies - Consolidated accounts	665
Correspondence table for Finnish companies - Unconsolidated accounts	670

Correspondence table for French companies -	
Consolidated accounts	677
Correspondence table for French companies - IFRS	
accounts	688
Correspondence table for French companies -	
Unconsolidated accounts.....	681
Correspondence table for German companies	690
Correspondence table for Greek companies.....	697
Correspondence table for Hungarian companies..	700
Correspondence table for Icelandic companies	702
Correspondence table for Industrial template on	
Osiris	705
Correspondence table for Italian companies	707
Correspondence table for Japanese companies....	711
Correspondence table for Korean companies.....	714
Correspondence table for Latvian companies.....	716
Correspondence table for Lithuanian companies .	720
Correspondence table for Maltese companies	723
Correspondence table for Moldavian companies .	724
Correspondence table for Montenegrin companies	
.....	728
Correspondence table for Norwegian companies.	731
Correspondence table for Polish companies.....	734
Correspondence table for Portuguese companies	736
Correspondence table for Romanian companies ..	738
Correspondence table for Russian companies	740
Correspondence table for Serbian companies	744
Correspondence table for Slovakian companies ...	746
Correspondence table for Slovenian companies...	750
Correspondence table for Spanish companies.....	752
Correspondence table for Swedish companies	754
Correspondence table for Swiss companies.....	758
Correspondence table for Turkish companies.....	760
Correspondence table for Ukrainian companies...	762
Credit system.....	906
CRIF Financial Stability Score	833
Croatia	
details about the collection of account.....	542
Cross-referencing of industry codes.....	530
Current stock data	900
Current Stock Valuation.....	901
Customise headers and footers.....	907
Cyprus	
details about the collection of account.....	543
Czech Republic	
details about the collection of account.....	544
Czech Republic (Creditinfo Schufa).....	627
D	
Daily pricing series	904
Data updating frequency by source and	
country/company type.....	618
Date of the information	797
Dealing with conflicting information	821
Default currency	909
Denmark	
details about the collection of account.....	545
E	
Estonia	
details about the collection of account.....	546
European VAT number	608
Exchange Rates.....	612
F	
FALCON - Global Credit Risk Model	858
FALCON - Model Validation	868
FALCON - Quantitative analysis	861
FALCON Credit Limit	869
FALCON display.....	866
Finland	
details about the collection of account.....	547
Finland (Suomen Asiakastieto)	628
Formula for Stock Data Ratios	896
France	
details about the collection of account.....	548
Further qualification of Ultimate Owner links.....	805
G	
Geographical world regions.....	772
Georgia	
Details about the collection of company accounts	
.....	549
Germany	
details about the collection of account.....	550
Global and Domestic Ultimate Owners	807
Global format.....	764
Greece	
details about the collection of account.....	551
Guatemala	
details about the collection of account.....	552
H	
Handling of acquisitions_ mergers and spin-offs ..	815
Hong Kong	
details about the collection of company accounts	
.....	553
How the contacts database is constructed.....	624
How to understand C-Suite directors positions....	625
How to understand the dates relating to a director's	
position	625
Hungary	
details about collection of account	554
I	
Iceland	

details about the collection of account.....	555
IMF Currency Codes.....	612
India	
details about the collection of company accounts	
.....	556
Indonesia	
Details about the collection of company accounts	
.....	556
Industry classification - ANZSIC	2
Industry classification - Chinese SIC.....	17
Industry classification - India NIC.....	78
Industry classification - Indonesia SIC.....	111
Industry classification - Korean SIC.....	43
Industry classification - Major Sectors.....	138
Industry classification - NACE Rev. 2	139
Industry classification - NAICS 2007	218
Industry classification - OKED	273
Industry classification - OKVED	309
Industry classification - Philippine SIC (PSIC).....	344
Industry classification - Singapore SIC.....	365
Industry classification - Taiwan SEC.....	412
Industry classification - UK SIC (2003)	427
Industry classification - UK SIC (2007)	460
Industry classification - US SIC.....	496
Information Collection.....	815
Information Providers.....	818
Insurance Companies Worldwide	
details about the collection of account.....	598
IP-BI –.....	826
Ireland	
details about the collection of account.....	557
ISO Country Codes	774
Italy	
details about the collection of account.....	558
Italy (CERVED/Honyvem)	628
J	
Japan	
details about the collection of company accounts	
.....	559
K	
Kazakhstan	
details about the collection of company accounts	
.....	560
Korea (Rep. of)	
details about the collection of company accounts	
.....	562
Kosovo	
details about the collection of company accounts	
.....	563
KtMine data - Frequently asked questions.....	879
ktMINE industry classification	883
L	
Latvia	
details about the collection of account.....	564
Legal forms categories.....	786
Lithuania	
details about the collection of account.....	565
Luxembourg	
details about the collection of account.....	566
M	
Mainland China	
details about the collection of company accounts	
.....	567
Malaysia	
details about the collection of company accounts	
.....	568
Mexico	
details about the collection of company accounts	
.....	569
Middle East	
details about the collection of company accounts	
.....	570
Moldova	
Details about the collection of company accounts	
.....	571
Monthly pricing series	903
MORE Evaluation defined.....	837
MORE Evaluations	835
N	
New activity classifications	1
New session.....	909
New Zealand	
details about the collection of company accounts	
.....	573
Non US-listed companies	
details about the collection of account.....	531
Norway	
details of the collection of account.....	574
Notifications	871
P	
Patents - glossary.....	823
Patents - overview	823
Peer report	909
Philippines	
details about the collection of company accounts	
.....	575
Poland	
details about the collection of account.....	577
Political world regions	773
Portugal	

details about the collection of accounts	578
R	
Ratios	767
Regulatory environment.....	603
Relative interquartile interval.....	909
Relative years	906
Remark on the term Subsidiary	797
Republic of Macedonia	
details of the collection of account.....	579
Reuters	629
Romania	
details about the collection of account.....	580
Royalty rates.....	882
Rules and limitations when exporting ownership data	821
Rules to display shareholder information as available on a specific date	799
Russian Federation	
Details about the collection of company accounts	580
S	
Search on Beneficial Owner.....	811
Security and price information	897
Serbia and Montenegro	
details about the collection of account.....	583
Singapore	
details about the collection of company accounts	584
Slovakia	
details about the collection of account.....	585
Slovenia	
details about the collection of account.....	585
Source of accounts	603
South Africa	
details about the collection of account.....	586
Spain	
details about the collection of account.....	587
Spain (Informa)	629
Stock data - overview	895
Subsidiaries levels.....	812
Sweden	
details about the collection of account.....	588
Swiss scores	875
Switzerland	
details about the collection of account.....	589
T	
Taiwan	
details about the collection of company accounts	590
Thailand	
details about the collection of company accounts	590
The Netherlands	
details about the collection of account.....	572
Turkey	
Details about the collection of company accounts	591
Type of link	
Direct or Ultimate / Active or Archived.....	790
Type of percentage	
Direct and Total Ownership	792
Types of account.....	600
Types of shareholders or subsidiaries	790
U	
Ukraine	
Details about the collection of company accounts	592
Ultimate Owner Identification.....	802
Special Cases	804
United Kingdom	
details about the collection of account.....	594
Uploading companies based on a list of ID numbers	909
US and Canada	
details about the collection of account.....	595
US/Canada Scores.....	876
Using estimates	768
US-listed companies	
details about the collection of account.....	531
Uzbekistan	
details about the collection of account.....	596
V	
VADIS – Vadrisk	848
VADIS Predictive Indicator (VPI)	
Estimated Deal Value (EDV)	851
VADIS Predictive Indicators	851
Propensity to be sold	850
Propensity to become bankrupt	849
Venezuela	
details about the collection of account.....	597
Vietnam	
details about the collection of company accounts	598
W	
Weekly pricing series	904
Weighted percentages of ownership	814
What is the Ownership Database?	789
Women or minority owned US companies.....	627
World regions	772
World’Vest Base Inc.....	629

Orbis - Data Guide

WVB - Credit Risk model for private companies....856

WVB – Global risk model855