

## Appendix: Additional Tables

**Table A1** Percentages of Firm-Year Observations with Short-term Loans Missing

Country	No. of Observations	By Firm Size <sup>1</sup>		
		SME	Large	Total
Austria	601,062	0.0%	0.0%	0.0%
Belgium	1,735,682	0.0%	0.0%	0.0%
Bulgaria	649,467	0.0%	0.0%	0.0%
Croatia	448,232	0.0%	0.0%	0.0%
Czech Rep.	648,888	0.0%	0.0%	0.0%
Denmark	3,233	0.0%	0.0%	0.0%
Estonia	306,644	0.0%	0.0%	0.0%
Finland	439,183	0.0%	0.0%	0.0%
France	6,950,792	0.0%	0.0%	0.0%
Germany	3,345,355	0.0%	0.0%	0.0%
Greece	280,456	0.0%	0.0%	0.0%
Hungary	748,151	0.0%	0.0%	0.0%
Ireland	148,844	0.0%	0.0%	0.0%
Italy	4,857,926	0.0%	0.0%	0.0%
Latvia	222,899	0.0%	0.0%	0.0%
Lithuania	35,056	0.0%	0.0%	0.0%
Luxembourg	9,525	0.0%	0.0%	0.0%
Netherlands	668,575	0.0%	0.0%	0.0%
Poland	280,643	0.0%	0.0%	0.0%
Portugal	1,435,441	0.0%	0.0%	0.0%
Slovakia	99,335	0.0%	0.0%	0.0%
Slovenia	250,747	0.0%	0.0%	0.0%
Spain	5,298,560	0.0%	0.0%	0.0%
Sweden	1,647,142	0.0%	0.0%	0.0%
United Kingdom	780,385	0.0%	0.0%	0.0%
Euro Area	25,771,401	0.0%	0.0%	0.0%
Non-Euro Area	6,120,812	0.0%	0.0%	0.0%

**Table A2** Percentages of Firm-Year Observations with Trade Credit Missing

Country	No. of Observations	By Firm Size <sup>1</sup>		
		SME	Large	Total
Austria	601,062	0.0%	0.0%	0.0%
Belgium	1,735,682	0.0%	0.0%	0.0%
Bulgaria	649,467	0.0%	0.0%	0.0%
Croatia	448,232	0.0%	0.0%	0.0%
Czech Rep.	648,888	0.0%	0.0%	0.0%
Denmark	3,233	0.0%	0.0%	0.0%
Estonia	306,644	0.0%	0.0%	0.0%
Finland	439,183	0.0%	0.0%	0.0%
France	6,950,792	0.0%	0.0%	0.0%
Germany	3,345,355	0.0%	0.0%	0.0%
Greece	280,456	0.0%	0.0%	0.0%
Hungary	748,151	0.0%	0.0%	0.0%
Ireland	148,844	0.0%	0.0%	0.0%
Italy	4,857,926	0.0%	0.0%	0.0%
Latvia	222,899	0.0%	0.0%	0.0%
Lithuania	35,056	0.0%	0.0%	0.0%
Luxembourg	9,525	0.0%	0.0%	0.0%
Netherlands	668,575	0.0%	0.0%	0.0%
Poland	280,643	0.0%	0.0%	0.0%
Portugal	1,435,441	0.0%	0.0%	0.0%
Slovakia	99,335	0.0%	0.0%	0.0%
Slovenia	250,747	0.0%	0.0%	0.0%
Spain	5,298,560	0.0%	0.0%	0.0%
Sweden	1,647,142	0.0%	0.0%	0.0%
United Kingdom	780,385	0.0%	0.0%	0.0%
Euro Area	25,771,401	0.0%	0.0%	0.0%
Non-Euro Area	6,120,812	0.0%	0.0%	0.0%

**Table A3** Percentages of Firm-Year Observations with Other Current Liabilities Missing

Country	No. of Observations	By Firm Size <sup>1</sup>		
		SME	Large	Total
Austria	601,062	0.0%	0.0%	0.0%
Belgium	1,735,682	0.0%	0.0%	0.0%
Bulgaria	649,467	0.0%	0.0%	0.0%
Croatia	448,232	0.0%	0.0%	0.0%
Czech Rep.	648,888	0.0%	0.0%	0.0%
Denmark	3,233	0.0%	0.0%	0.0%
Estonia	306,644	0.0%	0.0%	0.0%
Finland	439,183	0.0%	0.0%	0.0%
France	6,950,792	0.0%	0.0%	0.0%
Germany	3,345,355	0.0%	0.0%	0.0%
Greece	280,456	0.0%	0.0%	0.0%
Hungary	748,151	0.0%	0.0%	0.0%
Ireland	148,844	0.0%	0.0%	0.0%
Italy	4,857,926	0.0%	0.0%	0.0%
Latvia	222,899	0.0%	0.0%	0.0%
Lithuania	35,056	0.0%	0.0%	0.0%
Luxembourg	9,525	0.0%	0.0%	0.0%
Netherlands	668,575	0.0%	0.0%	0.0%
Poland	280,643	0.0%	0.0%	0.0%
Portugal	1,435,441	0.0%	0.0%	0.0%
Slovakia	99,335	0.0%	0.0%	0.0%
Slovenia	250,747	0.0%	0.0%	0.0%
Spain	5,298,560	0.0%	0.0%	0.0%
Sweden	1,647,142	0.0%	0.0%	0.0%
United Kingdom	780,385	0.0%	0.0%	0.0%
Euro Area	25,771,401	0.0%	0.0%	0.0%
Non-Euro Area	6,120,812	0.0%	0.0%	0.0%

**Table A4** Percentages of Firm-Year Observations with Total Debt Missing

Country	No. of Observations	By Firm Size <sup>1</sup>		
		SME	Large	Total
Austria	601,062	0.0%	0.0%	0.0%
Belgium	1,735,682	0.0%	0.0%	0.0%
Bulgaria	649,467	0.0%	0.0%	0.0%
Croatia	448,232	0.0%	0.0%	0.0%
Czech Rep.	648,888	0.0%	0.0%	0.0%
Denmark	3,233	0.0%	0.0%	0.0%
Estonia	306,644	0.0%	0.0%	0.0%
Finland	439,183	0.0%	0.0%	0.0%
France	6,950,792	0.0%	0.0%	0.0%
Germany	3,345,355	0.0%	0.0%	0.0%
Greece	280,456	0.0%	0.0%	0.0%
Hungary	748,151	0.0%	0.0%	0.0%
Ireland	148,844	0.0%	0.0%	0.0%
Italy	4,857,926	0.0%	0.0%	0.0%
Latvia	222,899	0.0%	0.0%	0.0%
Lithuania	35,056	0.0%	0.0%	0.0%
Luxembourg	9,525	0.0%	0.0%	0.0%
Netherlands	668,575	0.0%	0.0%	0.0%
Poland	280,643	0.0%	0.0%	0.0%
Portugal	1,435,441	0.0%	0.0%	0.0%
Slovakia	99,335	0.0%	0.0%	0.0%
Slovenia	250,747	0.0%	0.0%	0.0%
Spain	5,298,560	0.0%	0.0%	0.0%
Sweden	1,647,142	0.0%	0.0%	0.0%
United Kingdom	780,385	0.0%	0.0%	0.0%
Euro Area	25,771,401	0.0%	0.0%	0.0%
Non-Euro Area	6,120,812	0.0%	0.0%	0.0%

**Table A5** Percentages of Firm-Year Observations with Equity Missing

Country	No. of Observations	By Firm Size <sup>1</sup>		
		SME	Large	Total
Austria	601,040	0.0%	0.0%	0.0%
Belgium	1,735,647	0.0%	0.0%	0.0%
Bulgaria	649,467	0.0%	0.0%	0.0%
Croatia	448,232	0.0%	0.0%	0.0%
Czech Rep.	648,888	0.0%	0.0%	0.0%
Denmark	3,233	0.0%	0.0%	0.0%
Estonia	306,644	0.0%	0.0%	0.0%
Finland	439,183	0.0%	0.0%	0.0%
France	6,950,792	0.0%	0.0%	0.0%
Germany	3,345,342	0.0%	0.0%	0.0%
Greece	280,456	0.0%	0.0%	0.0%
Hungary	748,149	0.0%	0.0%	0.0%
Ireland	148,840	0.0%	0.0%	0.0%
Italy	4,857,926	0.0%	0.0%	0.0%
Latvia	222,899	0.0%	0.0%	0.0%
Lithuania	35,056	0.0%	0.0%	0.0%
Luxembourg	9,525	0.0%	0.0%	0.0%
Netherlands	668,555	0.0%	0.0%	0.0%
Poland	280,625	0.0%	0.0%	0.0%
Portugal	1,435,441	0.0%	0.0%	0.0%
Slovakia	99,307	0.0%	0.0%	0.0%
Slovenia	250,747	0.0%	0.0%	0.0%
Spain	5,298,559	0.0%	0.0%	0.0%
Sweden	1,647,122	0.0%	0.0%	0.0%
United Kingdom	780,360	0.0%	0.0%	0.0%
Euro Area	25,771,306	0.0%	0.0%	0.0%
Non-Euro Area	6,120,719	0.0%	0.0%	0.0%

**Table A6** Percentages of Firm-Year Observations with Retained Earnings Missing

Country	No. of Observations	By Firm Size <sup>1</sup>		
		SME	Large	Total
Austria	600,996	0.0%	0.0%	0.0%
Belgium	1,735,627	0.0%	0.0%	0.0%
Bulgaria	649,466	0.0%	0.0%	0.0%
Croatia	448,232	0.0%	0.0%	0.0%
Czech Rep.	648,888	0.0%	0.0%	0.0%
Denmark	3,209	0.0%	0.0%	0.0%
Estonia	306,644	0.0%	0.0%	0.0%
Finland	439,183	0.0%	0.0%	0.0%
France	6,950,792	0.0%	0.0%	0.0%
Germany	3,328,121	0.5%	0.0%	0.5%
Greece	280,456	0.0%	0.0%	0.0%
Hungary	746,594	0.0%	0.0%	0.0%
Ireland	148,642	0.0%	0.0%	0.0%
Italy	4,857,926	0.0%	0.0%	0.0%
Latvia	222,899	0.0%	0.0%	0.0%
Lithuania	35,054	0.0%	0.0%	0.0%
Luxembourg	9,525	0.0%	0.0%	0.0%
Netherlands	528,148	19%	17%	21%
Poland	280,544	0.0%	0.0%	0.0%
Portugal	1,435,433	0.0%	0.0%	0.0%
Slovakia	78,407	19%	0.0%	21%
Slovenia	250,747	0.0%	0.0%	0.0%
Spain	5,298,553	0.0%	0.0%	0.0%
Sweden	1,647,139	0.0%	0.0%	0.0%
United Kingdom	779,312	0.0%	0.0%	0.0%
Euro Area	25,613,402	0.5%	0.4%	0.6%
Non-Euro Area	6,097,135	0.4%	0.1%	0.4%