

Glossary: Gross operating surplus - SBS

Statistics Explained

Gross operating surplus or **profits** is defined, in the context of [structural business statistics](#) , as [value added](#) minus personnel costs. It is the surplus generated by operating activities after the labour factor input has been recompensed.

It is the balance available to a unit which allows it to recompense the providers of own funds and debt, to pay taxes and to finance all or a part of its investment.

Income and expenditure classified as financial or extraordinary in company accounts is excluded from gross operating surplus.

Related concepts

- [Gross operating rate - SBS](#)
- [Turnover - SBS](#)
- [Value added at factor cost](#)

Statistical data

- [Structural business statistics overview](#)