

**RATIOS FROM
FINANCIAL STATEMENTS
OF GERMAN ENTERPRISES
2000 TO 2002**

**NOVEMBER
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Special Statistical Publication 6

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East German enterprises

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The ratios shown in the tables were calculated from unrounded absolute figures.

Discrepancies in the totals are due to rounding.

Methodological notes

Source of the data

The statistics on ratios from the financial statements of German enterprises in the financial years from 2000 to 2002 published in the following tables are based for the first time on balance sheets and income statements which have been collated in the Bundesbank's Financial Statements Data Pool.

The Financial Statements Data Pool, which was set up at the beginning of this year, contains financial statements that are sent to the Bundesbank in connection with refinancing operations in the Eurosystem. Since the start of the third stage of European monetary union (EMU) at the beginning of 1999 financial statements data have been sent to the Bundesbank to enable it to check the value of securitised non-negotiable assets (bank loans to business enterprises and bills of exchange) which credit institutions use as collateral to cover their liabilities to the Bundesbank.¹ The data pool additionally stores financial statements of other institutions and agencies such as banks, which also have financial statements data that are in some cases extensive. To safeguard banking secrecy and compliance with data protection legislation, information about the origin of these accounts is deleted before they are passed on to the Bundesbank. Duplicates are identified and eliminated by comparing selected items in the balance sheet and income statement. In return, the Bundesbank provides the participating institu-

¹ In accordance with Article 18.1 of the Statute of the European System of Central Banks and of the European Central Bank, the Bundesbank has to ensure that all lending to credit institutions is backed by adequate collateral.

tions at regular intervals with statistics on financial ratios that are as detailed and comprehensive as possible.²

Composition of the balance sheet data

Individual financial statements of legally independent firms domiciled in Germany and operating outside the banking and insurance sectors are stored in the Financial Statements Data Pool. About two-thirds of these financial statements are tax balance sheets.

As in the earlier corporate balance sheet database, which contained only financial statements arising from the Bundesbank's refinancing operations, data on the production sector, wholesale and retail trade and transport are particularly numerous. The balance sheet material in the data pool also covers a disproportionately high number of fairly large enterprises, notably public limited companies and private limited companies. The table on page 7 compares the data flowing into the balance sheet statistics with the results from the turnover tax statistics provided by the Federal Statistical Office for 2001, which, to an extent, represent the underlying aggregate.

Statistical compilation

The main purpose of the ratios shown in this publication is to provide information on the structure of the financial statements data available to the Bundesbank. They also enable an analysis to be made of year-on-year

changes. This is possible because the data are based on cylindered samples which contain only those financial statements for which data are available for a period of two consecutive years. Consequently, changes in the composition of the data have no effect on the results. However, one disadvantage of the method is that corporate accounts which are available for one financial year only cannot be included in the analysis.

The financial statements are broken down by economic sector, size, legal form and region.

The breakdown by economic sector is as used in the February 2003 edition of Special Statistical Publication 6. In addition to the businesses which belong to the production sector, the wholesale and retail trade and transport – and which are usually presented in the corporate balance sheet statistics – this publication also includes figures on “real estate services” as well as on the two largest service sectors by number and turnover, namely “computer and related activities” and “other business services”.

For reasons of space, the breakdown by legal form has been restricted to differentiating between corporations and non-corporations. Corporations include public limited companies, limited companies with one or more general partners, mining companies established under mining law, private limited companies, cooperatives and public-law institu-

² More detailed notes on the Financial Statements Data Pool will be published in a separate article in the *Monthly Report* next year. The Bundesbank's *Monthly Report* will also contain reports on German enterprises' profitability and financing again.

Number and turnover of enterprises covered by the balance sheet statistics for 2001
in comparison with the turnover tax statistics

Designation	Number			Turnover		
	Balance sheet statistics ¹	Turnover tax statistics ²	Coverage by balance sheet statistics	Balance sheet statistics ¹	Turnover tax statistics ²	Coverage by balance sheet statistics
	Number		%	€ billion		%
German enterprises	48,576	2,202,601	2.2	1,913.0	3,814.4	50.2
By economic sector						
Production sector, trade and transport <i>of which</i>	40,139	1,463,437	2.7	1,820.7	3,438.5	52.9
Mining and quarrying	324	3,048	10.6	18.1	25.3	71.7
Manufacturing <i>of which</i>	15,574	289,166	5.4	983.0	1,534.1	64.1
Manufacture of food products and beverages	1,548	46,190	3.4	83.2	160.5	51.8
Manufacture of textiles	627	6,645	9.4	11.4	19.9	57.1
Manufacture of textile products	342	6,159	5.6	9.5	14.4	66.1
Manufacture of wood and wood products (excluding furniture)	636	21,569	2.9	9.6	23.5	40.7
Manufacture of pulp, paper and paper products	399	2,918	13.7	22.6	33.9	66.7
Publishing and printing ³	930	26,865	3.5	17.9	66.4	26.9
Manufacture of chemicals and chemical products	640	5,272	12.1	90.9	145.5	62.5
Manufacture of rubber and plastic products	972	8,458	11.5	32.7	53.5	61.1
Manufacture of other non-metallic mineral products	803	14,730	5.5	18.8	43.5	43.3
Manufacture of basic metals	636	4,516	14.1	48.8	74.9	65.1
Manufacture of fabricated metal products	2,238	50,775	4.4	41.8	96.5	43.3
Manufacture of machinery and equipment	2,343	25,411	9.2	102.2	174.1	58.7
Manufacture of electrical machinery and apparatus ⁴	905	12,697	7.1	110.1	127.9	86.1
Manufacture of medical, precision and optical instruments	785	17,662	4.4	18.3	43.5	42.0
Manufacture of motor vehicles, trailers and semi-trailers	399	3,855	10.4	219.7	267.4	82.1
Electricity, gas and water supply	566	10,812	5.2	95.3	174.2	54.7
Construction	4,468	321,184	1.4	48.2	208.1	23.1
Wholesale trade and commission trade	9,365	188,058	5.0	422.3	745.6	56.6
Retail trade ⁵	8,049	532,774	1.5	197.6	606.1	32.6
Transport ⁶	1,793	118,395	1.5	56.3	145.2	38.8
Other sectors	8,437	739,164	1.1	92.3	375.9	24.6
Real estate services	5,095	253,291	2.0	33.7	118.2	28.5
Computer and related services	727	53,271	1.4	22.9	47.2	48.5
Other business services ⁷	2,615	432,602	0.6	35.7	210.4	17.0
By turnover size categories						
Less than €2.5 million	16,968	2,051,709	0.8	16.4	552.3	3.0
€2.5 million but less than €50 million	27,024	143,601	18.8	357.0	1,042.0	34.3
€50 million and more	4,584	7,291	62.9	1,539.7	2,220.1	69.4
By legal form						
Corporations	28,103	408,351	6.9	1,452.8	2,208.3	65.8
Non-corporations	20,473	1,794,250	1.1	460.2	1,606.1	28.7
East German enterprises ⁸						
Production sector, trade and transport <i>of which</i>	5,006	246,985	2.0	73.0	368.2	19.8
Manufacturing	1,687	39,337	4.3	29.5	243.2	12.1
Construction	1,041	68,508	1.5	5.6	30.8	18.2
Wholesale trade and commission trade	740	36,890	2.0	10.6	21.2	50.2
Retail trade ⁵	1,156	81,014	1.4	10.1	42.8	23.6

¹ Cylindrical sample for 2000-01. — ² Figures from the Federal Statistical Office. — ³ Included reproduction of recorded media. — ⁴ Manufacture of electrical machinery and apparatus nec as well as the manufacture of radio, television and communication equipment and apparatus. — ⁵ Including repair of

motor vehicles, motorcycles and personal and household goods. — ⁶ Excluding railways and communication. — ⁷ Excluding holding companies. — ⁸ Eastern Germany (excluding Berlin).

tions, foundations etc. Non-corporations include partnerships which take the form of limited partnerships including partnerships designated *Kapitalgesellschaft & Co KG*, general partnerships and civil-law associations as well as sole proprietorships which take the form of registered sole proprietors, craftsmen, self-employed persons etc.

The ratios given in the first section of this publication refer to Germany as a whole. As east German corporate financial statements play a comparatively minor role in the Bundesbank's data, the data for the whole of Germany provide a relatively accurate picture of the situation in western Germany. Given the strong interest in the east German federal states and their importance in terms of economic policy, the publication also contains east German³ results for selected sectors and legal forms.

Calculation of the ratios and quartile data

The ratios are weighted averages calculated from the aggregate figures for firms; the weights are derived from the figures in the denominator of the ratio (for example, balance sheet total, total output and turnover). In the categories not broken down by size these averages are affected to a very considerable degree by the ratios of the large enterprises that are overrepresented in the data pool, with the result that the overall results for a given corporate category do not necessarily reflect the actual average for the sector. Consequently, special attention should be

given to differences that are specific to size categories.

The reference variable for the structure ratios of the balance sheet is naturally the balance sheet total. As previously, the income statement ratios are based on total output, which comprises not only turnover but also the changes in stocks of own products and other capitalised production. As these last two items also contribute to overall costs and therefore have little impact on profit, the annual result before tax on income is also shown as a percentage of turnover in the other ratios.

In contrast to the last edition of this publication, this edition contains distribution parameters as so-called quartiles for each ratio shown, this being a measure of the spread of ratios within a given corporate category.

To establish the quartile data the ratios calculated for the individual companies in a specific corporate category are first placed in ascending order. The next step is to determine the threshold values which will not be exceeded by one-quarter, half and three-quarters of the firms in a given category (these figures are referred to as the 25%, the 50% and 75% quartiles). The advantage of quartiles is that they are not affected by extreme values and they show the typical figures for the sector concerned. A comparison of the weighted average and the mean quartile figure clearly shows, among other things, the extent to which the weighted average of

³ Owing to the problems of differentiating between western and eastern Berlin, Berlin is excluded.

the category is dominated by fairly large enterprises.

It must be remembered when analysing quartiles that – in contrast to aggregated data (sum totals or average data) – the arithmetical relationship between the individual items in the balance sheet or the income statement is not valid any longer. Only the ranking of the enterprises, which can differ very considerably from ratio to ratio, is relevant for the individual figures.

Breakdown and allocation of items in the balance sheet and income statement

The institutions participating in the Financial Statements Data Pool often use different recording methods although these satisfy minimum criteria which are essentially based on the reporting requirements laid down in the German Commercial Code for large corporations. On this basis, financial statements are transformed into a standardised classification before being integrated into the data pool. The structural figures in the balance sheet and the income statement are mainly the items which corporations are required to report pursuant to sections 266 and 275 of the Commercial Code. The definitions of items are given in the overview on pages 10-12. The ratios are largely in line with the standards used in the corporate balance sheet statistics, meaning that, at least in this respect, the figures are comparable with previously published data.

Notes on individual items in the balance sheet and income statement

Selected balance sheet ratios

Patents, concessions, licences, payments on account and other intangible assets which were classified under fixed assets in earlier editions of this publication are now shown in a separate item, "Intangible assets". Capitalised goodwill is still being treated as an adjustment to equity.

In the corporate balance sheet statistics the classification of debtors and creditors as short-term or long-term continues to be based primarily on their economic character or their designation. Trade debtors and trade creditors, bills of exchange and payments received on account are regarded as short term. Other debtors and creditors for which financial statements give maturities are classified in the statistics according to their residual maturity – in line with the regulations of the German Commercial Code for classifying the financial statements of corporations. Debtors and creditors are deemed to be short term if they are payable within one year while those payable in one year's time or later are considered to be long term.

Amounts owed by affiliates and by enterprises in which the company has participating interests are also shown under short-term debtors unless they are recognisably long term.

In financial statements structured in accordance with the Commercial Code, long-term

Definitions of items

Item	Calculation
I Balance sheet	
Assets	
Intangible assets	Concessions, industrial property and similar rights and assets as well as licences Payments on account for intangible assets Other intangible assets
Tangible assets	
Land and buildings	Land, rights equivalent to land and buildings including buildings on land belonging to third parties
Other fixed assets	Technical equipment and machinery Other assets, office furniture and equipment Payments on account for tangible fixed assets and tangible fixed assets in course of construction
Inventories	
Finished products	Finished goods and goods for resale
Other inventories	Raw materials and consumables Semi-finished products, contracts in progress Payments on account for inventories
Cash	Cash, Bundesbank balances, balances at credit institutions and cheques
Debtors	
Short-term debtors	
Trade debtors	Accounts receivable
Debtors vis-à-vis affiliates	Claims on affiliates Claims on enterprises in which the company has participating interests Claims on general partners Payment commitments of general partners and limited partners
Other claims and assets	Other claims and assets
Long-term debtors	
Vis-à-vis affiliates	Loans to general partners Loans to affiliates Loans to enterprises in which the company has participating interests
Other loans and financial assets	Other loans and financial assets
Investments	Fixed asset securities Current asset securities
Participating interests	Participating interests Shares in affiliates
Prepaid expenses	Prepaid expenses
Balance sheet total (adjusted)	Total assets

Definitions of items (cont'd)

Item	Calculation
I Balance sheet (cont'd)	
Capital	
Equity (adjusted)	Subscribed capital/capital subscriptions Liabilities to shareholders with the characteristics of equity or with a subordinate claim Participation rights with the characteristics of equity Assets contributed by silent partners with the characteristics of equity Reserves of partnerships Capital reserves Retained profits/revenue reserves Retained profits/accumulated losses brought forward Net income/net loss for the year Net retained profits/net accumulated losses Differences from foreign currencies translations Minority interests Half of the special items with equity portion Other special items less deficit not covered by equity in the case of corporations, excess indebtedness or negative capital in the case of non-corporations less subscribed capital unpaid/overdue contributions less own shares less deferred tax assets less goodwill less start-up and business expansion expenses less loan redemption premium less other adjustments
Liabilities	
Short-term liabilities	
to credit institutions	Liabilities to credit institutions
Trade creditors	Liabilities arising from goods and services Liabilities arising from the acceptance of drafts and issue of own bills
Creditors to affiliates	Liabilities to affiliates Liabilities to enterprises in which the company has participating interests Liabilities to partners
Payments received on account	Payments received on account including the outstanding deduction of payments received on account
Loans	Loans
Other creditors	Other liabilities
Long-term liabilities	
to credit institutions	Liabilities to credit institutions
Creditors to affiliates	Liabilities to affiliates Liabilities to enterprises in which the company has participating interests Liabilities to partners
Loans	Loans
Other creditors	Other liabilities
Provisions	
Provisions for pensions	Provisions for pensions and similar obligations
Other provisions	Provisions for taxes Half of the special items with equity portion Other provisions
Deferred income	Deferred income
Balance sheet total (adjusted)	Total liabilities

Definitions of items (cont'd)

Item	Calculation
II Income statement	
Income	
Turnover	Sales
Change in stocks of own products	Increase or decrease in finished and unfinished goods inventories Own work capitalised
Total output	Turnover Increase or decrease in goods
Interest received	Interest and other income (for example, from securities and lending of financial assets)
Other income ¹⁾	
Income from participating interests	Income from participating interests
Other income	Other operational income Extraordinary income
Total income	Total income
Costs	
Cost of materials	Expenditure on raw materials and consumables as well as on goods and services purchased
Labour costs	Wages and salaries as well as social security contributions and expenditure on retirement pensions and other payments
Depreciation	
Depreciation of tangible assets	Depreciation on intangible assets and tangible assets as well as on capitalized start-up and business expansion expenses
Other depreciation	Depreciation of current assets where this exceeds the usual depreciation of the corporation Depreciation of financial assets and of current asset securities
Interest paid	Interest and other expenditure
Operating taxes	Other taxes
Other costs ²⁾	Other operational charges Extraordinary costs
Total costs before taxes on income	Total expenditure
Annual result before taxes on income	Total income Less total expenditure before taxes on income
Taxes on income and earnings (taxes on income)	Corporation tax Trade earnings tax Other taxes on earnings
Annual result	Annual result before taxes on income Less taxes on income and earnings
III Other	
Assets	Intangible assets Tangible assets Participating interests (including shares in affiliates) Long-term assets Investments held as fixed assets
Long-term equity and liabilities	Equity (adjusted) Provisions for pensions Half of the special items with equity portion Long-term liabilities
Cash resources	Cash Current asset securities

¹ Excluding income from profit transfers (parent company) and loss transfers (subsidiary). — ² Excluding costs arising from loss transfers (parent company) and profit transfers (subsidiary).

debtors are the loans shown under financial assets. In other financial statements they include loans granted, mortgages, the surrender values of insurance policies and other debtors.

Investments comprise securities held as current assets (if the party drawing up the balance sheet does not intend to hold them permanently) and long-term investments held as fixed assets. Investments comprise fixed interest securities (corporate bonds, Pfandbriefe, bonds) and shares other than the shares shown by enterprises under participating interests.

Participating interests are shares in other enterprises intended to serve the enterprise's own business by establishing a permanent link with those enterprises, regardless of whether or not the shares are securitised. In cases of doubt, shares in a corporation whose aggregate nominal amounts exceed one-fifth of the nominal capital of that enterprise are deemed to be participating interests.

Equity comprises the share capital of public and private limited companies, the amount paid up (*Geschäftsguthaben*) on the shares of the cooperative societies and the permanent capital (*Stammvermögen*) of mining companies established under mining law. In the case of enterprises with other legal forms, the capital accounts of all proprietors or partners and the loans of general partners to the partnership are shown as capital. Equity further comprises the reserves, including the profit brought forward and half of the special items with equity portion. Owing to their

similarity to capital, liabilities to partners subject to a waiver of priority are likewise deemed to be equity. Adjustments to the equity have already been deducted from this item (see the overview on page 11).

These adjustments to the capital account are also deducted from the balance sheet total. If the capital account is negative, the sum of liabilities (debts, provisions and deferred income) is more than the balance sheet total, with the result that the loan capital expressed as a percentage of the balance sheet total is greater than 100%. In these cases the negative capital ratio is equal to the amount by which the ratio of outside capital to total capital exceeds 100 while the balance sheet total is determined by the sum of the assets shown in the balance sheet.

The outstanding deduction of payments received on account is reversed. Where payments on account were deducted from the inventories, they are shown as short-term creditors, and the inventories are increased accordingly. This reclassification is necessary to take account of the gross concept and to ensure that the statistical analysis is uniform.

As in the case of the debtors, the creditors to affiliates also include the liabilities to enterprises in which the company has participating interests as well as liabilities to partners. Liabilities on bills are shown under the liabilities arising from goods and services (trade creditors). The liabilities shown as long term are adjusted to take account of the liabilities to partners subject to a waiver of priority.

Provisions include provisions for taxes and for pensions as well as half of the special items with equity portion. Provisions for pensions which are not shown on the liabilities side but are recorded in the notes to the financial statements of corporations are not included.

Selected ratios from the income statement

Only about 1% of the income statements in the Bundesbank's data pool have been drawn up using the "cost of sales" accounting method. These are transformed into total expenditure format, taking into account supplementary information.

Reductions in earnings in the form of price discounts (eg customer discounts, rebates) and refunds (for example, credits owing to defects) are deducted from turnover. Turnover includes excise tax if the financial statements contain the relevant data.

The changes in stocks of own products comprise the increase or decrease in the stocks of internally produced finished products and semi-finished products. These include changes in the stock of orders being processed. The item also includes other capitalised production, notably internally produced plant and major repairs carried out in-house.

As already mentioned, total output (comparable with gross output in the national accounts) corresponds to turnover plus changes in stocks of own products and in own work capitalised.

Other income includes income from participating interests, from the release of provisions and of the special items with equity portion and from disposals and write-ups of fixed assets. This item also contains income from the closure of operating areas and the sale of major land holdings and participating interests.

In contrast to previously published editions of this publication, income from profit transfers and expenditure on losses borne by parent companies as well as profit and loss transfers associated with subsidiaries are not included in the items "other income" and "other costs" in this edition. In this way the effects of intra-group netting, which would impair the analysis, are eliminated when the annual results are established.

Cost of materials comprises expenditure on raw materials and consumables, including expenditure on goods purchased and energy. In the case of trading companies, expenditure on goods (including incidental procurement costs) takes the place of cost of materials.

Labour costs include not only wages and salaries but also the statutory social security contributions, voluntary social security expenses and transfers to provisions for pensions, which may also contain a corresponding interest portion.

Amounts shown as depreciation of tangible assets include tax-privileged special write-downs and accelerated deductions as well as extraordinary write-downs.

Operating taxes comprise all taxes other than taxes on income (tax on land and buildings, motor vehicle tax etc) or incidental procurement cost (eg real estate transfer tax). Excise taxes such as mineral oil tax, tax on spirits, beer tax and tobacco tax are recorded by those enterprises which pay these levies to the tax office. In the case of those enterprises which use, for example, consumables (such as heating oil or petrol) that are subject to excise tax this outlay is included under cost of materials.

Other costs comprise all other costs not listed above, such as losses arising from disposals of fixed or current assets, from transfers to the special items with equity portion and rents paid, advertising, travel and research expenses. Expenditure on intermediate goods other than the cost of raw materials and consumables or expenditure on goods and services purchased is also shown here. As mentioned above, this item no longer contains expenditure on losses or income from profit transfers.

Expenditure is shown prior to the deduction of taxes on income; consequently, the difference between total income and total expend-

iture represents the pre-tax annual result (excluding income and expenditure arising from intra-group netting). This variable is the most suitable figure for assessing profitability ratios in certain economic sectors, size categories and legal forms, and therefore no separate mention has been made of the annual surplus.

It is advisable to look at profit before tax as tax on earnings is levied at different levels depending on the legal form of the enterprise in question. For example, corporations book corporation tax as a tax expense. By contrast, the income tax of partners and sole proprietors does not appear as an expense in the income statements of their businesses. Corporation tax paid by corporations and trade tax are the main taxes on income and earnings.

It should also be noted that in corporations all management costs appear under labour costs. By contrast, if partnerships and sole proprietorships are managed by the partners or proprietors themselves, management costs are not entered as an expense in the financial statements but, instead, as the "entrepreneur's remuneration".



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Financial statements
of enterprises
2000 to 2002

Tables

German enterprises

1 Production sector, trade and transport *

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2000/2001 ¹										
	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.0	1.0	0.6	0.6	0.7	0.6	1.1	1.0	0.0	0.1	0.4
Tangible assets	22.3	21.7	32.8	32.6	27.9	27.7	21.2	20.6	5.5	16.7	36.7
of which Land and buildings	7.7	7.6	15.8	16.0	12.0	12.1	6.8	6.7	0.0	0.9	16.0
Inventories	17.1	16.8	27.2	27.5	27.7	27.7	15.1	14.8	10.6	26.7	44.6
of which Finished products	8.2	8.1	17.4	17.1	13.4	13.5	7.1	7.0	0.0	9.6	31.7
Cash	4.1	4.6	6.6	6.6	6.6	6.7	3.6	4.2	0.5	2.6	9.3
Debtors	33.8	34.6	30.1	29.8	32.8	32.8	34.0	35.0	19.8	32.8	48.9
Short-term	31.4	31.7	28.0	27.6	30.8	30.6	31.6	31.9	18.1	30.2	45.9
of which											
Trade debtors	13.1	12.2	17.6	17.0	19.3	18.8	11.9	11.0	9.6	19.3	32.1
vis-à-vis affiliates	14.4	15.8	5.6	5.8	7.5	8.0	15.7	17.4	0.0	0.0	5.7
Long-term	2.3	2.9	2.1	2.3	2.0	2.2	2.4	3.1	0.0	0.0	0.9
of which vis-à-vis affiliates	1.6	1.7	0.7	0.7	1.0	1.1	1.8	1.8	0.0	0.0	0.0
Investments	4.5	3.7	0.6	0.6	0.8	0.8	5.3	4.3	0.0	0.0	0.0
Participating interests	16.9	17.2	1.3	1.3	3.1	3.2	19.6	19.9	0.0	0.0	0.5
Capital											
Equity	25.6	26.2	4.3	4.2	20.1	20.8	26.7	27.4	2.8	12.2	26.7
Liabilities	48.7	48.2	86.2	86.0	67.5	66.9	44.9	44.5	57.0	77.1	91.4
Short-term	39.1	38.9	50.5	51.2	48.8	49.0	37.3	36.9	33.3	53.7	74.2
of which											
to credit institutions	5.3	5.5	15.6	15.4	12.8	13.4	3.8	4.0	0.2	8.4	23.4
Trade creditors	9.8	9.0	16.6	16.4	14.3	13.7	8.9	8.1	5.9	13.1	26.5
to affiliates	13.0	14.1	4.7	5.2	8.2	8.7	13.9	15.2	0.0	0.0	6.9
Long-term	9.6	9.3	35.7	34.9	18.7	17.9	7.7	7.6	0.0	12.1	34.0
of which											
to credit institutions	5.3	5.1	27.5	27.2	12.3	11.5	3.8	3.8	0.0	3.6	22.0
to affiliates	2.8	2.6	5.9	5.3	5.0	4.9	2.4	2.2	0.0	0.0	1.7
Provisions	25.2	25.1	9.1	9.3	12.0	12.0	27.8	27.6	2.7	7.0	15.1
of which Provisions for pensions	10.3	10.4	2.9	3.1	4.1	4.2	11.5	11.6	0.0	0.0	3.5
Memo item Turnover	158.6	159.2	174.7	172.8	185.9	186.9	153.4	154.1	150.7	227.1	339.0
II Income statement											
Income	Percentage of total output										
Turnover	99.6	99.7	99.5	99.4	99.5	99.7	99.7	99.8	99.9	100.0	100.0
Change in stocks of own products	0.4	0.3	0.5	0.6	0.5	0.3	0.3	0.2	0.0	0.0	0.1
Interest received	0.7	0.8	0.3	0.3	0.3	0.4	0.8	0.9	0.0	0.1	0.3
Other income ²	5.1	5.5	3.5	3.8	3.0	3.0	5.6	6.1	0.6	1.5	3.5
of which from participating interests	1.1	0.9	0.2	0.1	0.2	0.2	1.4	1.1	0.0	0.0	0.0
Total income ²	105.8	106.3	103.8	104.0	103.3	103.4	106.4	107.0	100.8	101.8	103.9
Costs											
Cost of materials	67.0	68.2	51.2	51.2	62.9	63.1	68.1	69.4	44.0	60.4	75.8
Labour costs	15.4	14.9	25.3	25.4	20.1	20.0	14.2	13.7	10.3	19.3	31.5
Depreciation	3.3	3.3	4.5	4.3	3.3	3.2	3.4	3.4	1.0	2.1	4.3
of which of tangible assets	2.9	2.8	4.2	4.0	2.9	2.8	2.9	2.8	0.8	1.8	3.8
Interest paid	1.0	1.2	2.1	2.2	1.3	1.3	1.0	1.1	0.5	1.1	2.2
Operating taxes	2.3	2.3	0.2	0.2	0.1	0.1	2.8	2.8	0.0	0.0	0.1
Other costs ²	12.9	12.9	16.9	17.2	12.8	12.9	12.9	12.9	7.6	12.2	18.6
Total costs before taxes on income ²	101.9	102.8	100.2	100.5	100.4	100.7	102.3	103.3	97.1	100.1	103.0
Annual result before taxes on income	3.9	3.5	3.6	3.6	2.9	2.7	4.1	3.7	0.2	1.8	5.5
Taxes on income and earnings	1.2	1.0	0.7	0.7	0.9	0.8	1.2	1.1	0.0	0.2	0.9
Annual result	2.7	2.5	2.8	2.9	1.9	1.8	2.9	2.6	0.1	1.4	4.3
III Other											
Inventories	Percentage of turnover										
Inventories	10.8	10.6	15.6	15.9	14.9	14.8	9.8	9.6	4.2	10.8	19.9
Short-term debtors	19.8	19.9	16.0	15.9	16.6	16.4	20.6	20.7	7.7	12.6	19.7
Annual result before taxes on income	3.9	3.5	3.6	3.6	2.9	2.7	4.1	3.7	0.2	1.8	5.5
Equity	Percentage of tangible assets										
Equity	114.4	120.8	131.1	130.0	72.3	75.0	125.9	133.4	13.4	69.0	223.8
Long-term equity and liabilities	207.0	214.9	135.0	133.6	156.6	157.2	220.2	230.1	96.4	182.2	468.2
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	103.9	104.7	119.6	117.8	128.9	128.3	100.4	101.5	84.1	142.2	303.6
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	96.9	98.6	69.0	67.5	77.7	77.3	101.8	104.1	43.5	74.7	123.2
Cash resources, short-term debtors and inventories	140.6	141.9	122.8	121.2	134.6	133.9	142.3	144.1	98.8	129.4	191.7
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.9	5.8	8.7	8.8	5.9	5.9	5.9	5.7	2.8	6.4	12.5
Memo item											
Balance sheet total in € billion	1,099.7	1,143.4	7.1	7.3	171.9	176.0	920.6	960.1	—	—	—
Turnover in € billion	1,744.4	1,820.7	12.5	12.6	319.5	329.0	1,412.4	1,479.1	—	—	—
Number of enterprises	40,139	40,139	11,277	11,277	24,560	24,560	4,302	4,302	10,035	20,070	30,104

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

cont'd: 1 Production sector, trade and transport *

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.0	1.0	0.6	0.6	0.7	0.7	1.0	1.1	0.0	0.0	0.4
Tangible assets	21.9	20.9	34.8	34.6	28.7	28.4	20.7	19.7	5.3	16.9	37.4
of which Land and buildings	7.6	7.2	15.8	15.8	12.1	12.2	6.8	6.4	0.0	0.8	15.7
Inventories	16.1	15.2	25.0	25.6	27.1	26.9	14.3	13.3	9.8	25.7	43.8
of which Finished products	7.7	7.2	16.3	16.0	13.4	13.3	6.8	6.2	0.0	9.0	30.9
Cash	4.6	5.0	7.0	7.0	6.8	7.0	4.3	4.7	0.5	2.6	9.5
Debtors	34.6	34.4	29.4	29.1	32.1	32.2	35.0	34.8	19.6	32.4	48.8
Short-term	31.6	31.3	27.3	27.1	30.1	30.3	31.8	31.4	18.1	30.2	46.2
of which											
Trade debtors	11.9	10.9	16.7	16.1	18.8	18.1	10.8	9.8	9.0	18.5	31.2
vis-à-vis affiliates	16.0	16.5	5.9	6.4	7.4	8.3	17.5	17.8	0.0	0.1	7.2
Long-term	3.0	3.1	2.1	2.0	2.0	1.9	3.2	3.3	0.0	0.0	0.5
of which vis-à-vis affiliates	1.8	1.9	0.6	0.5	1.0	1.0	1.9	2.1	0.0	0.0	0.0
Investments	3.9	3.8	0.7	0.7	0.8	0.9	4.4	4.3	0.0	0.0	0.0
Participating interests	17.7	19.4	1.5	1.5	3.1	3.4	20.1	21.9	0.0	0.0	0.6
Capital											
Equity	26.7	27.6	5.3	5.8	21.1	22.7	27.7	28.5	3.7	14.3	29.6
Liabilities	47.3	46.9	85.1	84.6	66.2	64.6	44.0	44.0	53.6	74.6	89.9
Short-term	37.9	37.7	50.1	50.0	48.3	47.8	36.1	36.1	31.9	52.1	73.3
of which											
to credit institutions	5.2	4.5	15.7	15.3	13.0	12.6	3.9	3.2	0.0	7.5	23.0
Trade creditors	8.9	8.2	15.6	15.0	13.6	12.9	8.1	7.5	5.3	12.1	25.0
to affiliates	14.0	15.7	5.8	6.1	8.9	9.6	14.9	16.7	0.0	0.2	8.3
Long-term	9.4	9.2	35.1	34.6	17.8	16.8	7.9	7.9	0.0	10.0	31.4
of which											
to credit institutions	5.2	4.7	27.8	27.5	11.7	11.1	4.0	3.6	0.0	2.6	20.0
to affiliates	2.6	2.6	5.1	5.0	4.6	4.2	2.2	2.3	0.0	0.0	0.1
Provisions	25.5	25.1	9.0	9.1	12.3	12.4	27.7	27.1	2.9	7.4	15.5
of which Provisions for pensions	10.4	10.4	3.0	3.2	4.2	4.3	11.5	11.3	0.0	0.0	3.8
Memo item Turnover	155.6	146.5	173.9	168.9	187.3	184.0	150.4	140.7	147.7	226.0	339.0
II Income statement											
Income	Percentage of total output										
Turnover	99.8	99.9	99.6	99.2	99.7	99.7	99.8	100.0	99.9	100.0	100.0
Change in stocks of own products	0.2	0.1	0.4	0.8	0.3	0.3	0.2	0.0	0.0	0.0	0.1
Interest received	0.9	0.8	0.3	0.3	0.4	0.3	1.0	0.8	0.0	0.1	0.3
Other income ²	5.6	6.1	3.9	4.0	3.0	3.3	6.1	6.6	0.7	1.6	3.8
of which from participating interests	0.9	0.9	0.1	0.1	0.2	0.2	1.1	1.0	0.0	0.0	0.0
Total income ²	106.5	106.8	104.2	104.3	103.4	103.7	107.1	107.5	100.8	101.9	104.2
Costs											
Cost of materials	67.8	67.1	50.1	49.3	62.9	62.4	68.9	68.2	42.7	59.8	75.3
Labour costs	14.9	15.4	25.5	25.9	20.0	20.4	13.9	14.3	10.4	19.4	32.2
Depreciation	3.4	3.3	4.7	4.5	3.3	3.3	3.4	3.3	1.0	2.1	4.4
of which of tangible assets	2.9	2.8	4.4	4.2	2.9	2.8	2.9	2.8	0.8	1.8	3.9
Interest paid	1.2	1.2	2.1	2.1	1.3	1.3	1.1	1.1	0.4	1.1	2.1
Operating taxes	2.6	2.7	0.2	0.1	0.1	0.2	3.1	3.2	0.0	0.0	0.1
Other costs ²	12.9	13.4	18.1	18.8	12.9	13.4	12.8	13.3	7.8	12.7	19.4
Total costs before taxes on income ²	102.8	103.1	100.6	100.8	100.6	100.9	103.3	103.6	97.1	100.1	103.3
Annual result before taxes on income	3.7	3.7	3.6	3.5	2.8	2.7	3.8	3.9	0.2	1.9	5.6
Taxes on income and earnings	1.1	1.0	0.7	0.7	0.9	0.8	1.1	1.0	0.0	0.2	1.0
Annual result	2.6	2.7	2.8	2.8	1.9	1.9	2.7	2.8	0.1	1.4	4.5
III Other											
Inventories	Percentage of turnover										
Inventories	10.4	10.4	14.4	15.2	14.5	14.6	9.5	9.5	4.0	10.5	19.3
Short-term debtors	20.3	21.4	15.7	16.0	16.1	16.5	21.1	22.3	7.8	12.7	20.0
Annual result before taxes on income	3.7	3.7	3.6	3.5	2.8	2.7	3.8	3.9	0.2	1.9	5.6
Equity	Percentage of tangible assets										
Equity	121.8	132.2	152	16.8	73.4	79.7	133.6	144.8	16.9	76.2	244.5
Long-term equity and liabilities	215.9	228.9	128.9	130.8	152.6	156.0	230.7	245.8	95.7	181.9	477.4
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	104.2	102.2	114.4	116.1	125.9	127.9	101.6	99.4	84.5	143.4	310.9
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	100.9	100.1	69.4	68.9	77.6	79.3	106.1	104.5	44.3	77.1	129.4
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.8	5.6	8.7	8.4	6.1	5.8	5.7	5.6	2.7	6.3	12.5
Memo item											
Balance sheet total in € billion	1,107.9	1,171.9	5.9	6.0	151.2	152.3	950.8	1,013.7	-	-	-
Turnover in € billion	1,723.9	1,716.4	10.3	10.1	283.2	280.2	1,430.4	1,426.0	-	-	-
Number of enterprises	33,776	33,776	9,056	9,056	20,655	20,655	4,065	4,065	8,444	16,888	25,332

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

cont'd: 1 Production sector, trade and transport *

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.0	1.0	0.7	0.6	0.7	0.7	1.1	1.0	0.0	0.1	0.4
Tangible assets	21.9	21.2	26.2	26.0	28.1	27.7	21.0	20.3	4.2	13.2	31.0
of which Land and buildings	6.8	6.7	10.3	10.4	10.8	10.7	6.3	6.2	0.0	0.1	9.9
Inventories	15.3	15.1	27.5	28.5	26.2	26.3	13.7	13.5	10.5	26.5	44.6
of which Finished products	6.9	6.9	15.2	15.0	12.1	12.4	6.2	6.1	0.0	7.7	29.1
Cash	3.8	4.5	7.7	7.4	6.9	7.0	3.3	4.1	0.5	2.8	10.1
Debtors	33.4	34.4	34.7	34.2	33.6	33.6	33.4	34.5	22.5	35.5	51.9
Short-term	31.0	31.2	32.1	31.2	31.4	31.3	30.9	31.2	20.5	32.7	48.7
of which											
Trade debtors	12.1	11.2	20.0	19.0	19.3	18.9	11.0	10.1	10.9	20.7	33.7
vis-à-vis affiliates	14.9	16.4	6.6	6.7	8.0	8.4	15.8	17.5	0.0	0.3	7.3
Long-term	2.4	3.1	2.6	2.9	2.2	2.3	2.5	3.2	0.0	0.0	1.5
of which vis-à-vis affiliates	1.8	1.8	0.5	0.6	1.0	1.0	1.9	1.9	0.0	0.0	0.0
Investments	5.2	4.3	0.9	1.0	0.9	0.9	5.9	4.8	0.0	0.0	0.0
Participating interests	19.2	19.4	1.3	1.4	3.1	3.3	21.5	21.7	0.0	0.0	0.5
Capital											
Equity	27.4	28.1	12.0	12.2	24.0	24.6	28.0	28.6	5.4	14.9	29.4
Liabilities	44.5	44.1	75.8	75.3	62.4	61.8	41.9	41.6	51.0	71.9	86.9
Short-term	37.0	36.6	50.4	51.2	46.7	46.5	35.6	35.2	33.2	53.2	72.9
of which											
to credit institutions	4.1	4.2	12.9	13.1	11.4	11.9	3.0	3.2	0.0	6.6	20.8
Trade creditors	8.7	7.9	16.5	15.9	13.9	13.4	7.9	7.1	5.9	13.0	25.7
to affiliates	13.3	14.5	5.3	5.9	7.9	8.2	14.1	15.4	0.0	0.3	8.0
Long-term	7.5	7.5	25.4	24.1	15.7	15.3	6.3	6.4	0.0	7.1	24.5
of which											
to credit institutions	4.1	4.1	16.4	15.9	11.0	10.4	3.1	3.1	0.0	0.7	14.7
to affiliates	1.9	1.8	7.0	6.3	3.2	3.4	1.6	1.6	0.0	0.0	1.0
Provisions	27.5	27.3	11.9	12.1	13.2	13.1	29.5	29.4	3.7	8.9	18.1
of which Provisions for pensions	11.3	11.4	5.0	5.3	4.7	4.9	12.3	12.3	0.0	0.2	6.5
Memo item Turnover	145.1	145.2	174.9	171.0	179.7	181.1	140.2	140.2	151.2	227.8	337.5
II Income statement											
Income	Percentage of total output										
Turnover	99.7	99.7	99.4	98.9	99.5	99.6	99.7	99.8	99.7	100.0	100.0
Change in stocks of own products	0.3	0.3	0.6	1.1	0.5	0.4	0.3	0.2	0.0	0.0	0.3
Interest received	0.9	1.0	0.4	0.4	0.4	0.4	1.0	1.1	0.0	0.1	0.4
Other income ²	5.8	6.2	3.8	4.1	3.2	3.2	6.3	6.7	0.6	1.5	3.6
of which from participating interests	1.4	1.1	0.2	0.2	0.2	0.2	1.6	1.2	0.0	0.0	0.0
Total income ²	106.7	107.2	104.2	104.4	103.6	103.6	107.2	107.8	100.8	101.9	104.1
Costs											
Cost of materials	67.1	68.4	49.1	49.0	63.4	63.5	67.9	69.4	44.5	60.3	76.7
Labour costs	15.3	14.8	29.3	29.5	20.0	19.9	14.4	13.8	10.9	20.4	32.8
Depreciation	3.5	3.6	4.0	4.0	3.2	3.1	3.6	3.6	0.9	1.9	4.0
of which of tangible assets	3.1	3.0	3.8	3.7	2.9	2.8	3.1	3.0	0.7	1.7	3.6
Interest paid	1.0	1.2	1.7	1.7	1.2	1.2	1.0	1.2	0.4	0.9	1.8
Operating taxes	2.7	2.8	0.2	0.1	0.1	0.2	3.2	3.2	0.0	0.0	0.1
Other costs ²	12.9	12.9	18.2	18.5	13.0	13.2	12.8	12.8	7.8	12.4	18.8
Total costs before taxes on income ²	102.6	103.6	102.6	102.8	100.9	101.1	102.9	104.0	98.3	100.5	103.5
Annual result before taxes on income	4.1	3.6	1.6	1.6	2.6	2.5	4.3	3.8	0.1	1.3	4.2
Taxes on income and earnings	1.4	1.2	0.9	0.8	1.1	1.0	1.4	1.3	0.0	0.2	1.1
Annual result	2.7	2.4	0.8	0.8	1.5	1.5	2.9	2.5	0.0	0.9	3.0
III Other											
Inventories	Percentage of turnover										
Inventories	10.5	10.4	15.7	16.6	14.6	14.5	9.8	9.6	4.1	10.9	19.9
Short-term debtors	21.3	21.5	18.4	18.3	17.5	17.3	22.1	22.3	8.7	13.7	21.1
Annual result before taxes on income	4.1	3.6	1.7	1.6	2.6	2.5	4.4	3.8	0.1	1.3	4.2
Equity	Percentage of tangible assets										
Equity	125.5	132.6	45.8	47.1	85.4	88.9	133.4	141.3	30.6	100.0	302.2
Long-term equity and liabilities	215.3	225.7	166.1	165.0	160.8	164.2	225.8	237.6	111.5	222.2	595.8
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	100.7	102.2	139.5	136.9	131.4	132.7	97.6	99.1	95.4	161.7	354.5
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	101.2	103.7	79.8	76.5	83.4	83.7	104.6	107.5	49.8	82.8	133.7
Cash resources, short-term debtors and inventories	142.4	144.8	134.4	132.1	139.5	140.3	143.0	145.7	105.4	135.1	199.1
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.4	5.2	4.3	4.4	4.8	4.9	5.5	5.2	2.2	5.1	9.2
Memo item											
Balance sheet total in € billion	910.1	947.7	3.7	3.8	110.5	113.9	795.9	830.0	—	—	—
Turnover in € billion	1,320.7	1,376.0	6.4	6.5	198.6	206.2	1,115.7	1,163.3	—	—	—
Number of enterprises	23,594	23,594	5,174	5,174	15,603	15,603	2,817	2,817	5,899	11,797	17,696

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

cont'd: 1 Production sector, trade and transport *

	Corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										had a ratio of less than [...%]
	2001	2002	2001	2002	2001	2002	2001	2002	2001	2002	
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.0	1.0	0.7	0.6	0.8	0.8	1.0	1.1	0.0	0.1	0.4
Tangible assets	21.4	20.4	28.5	28.4	29.4	29.1	20.5	19.4	4.2	13.8	32.6
of which Land and buildings	6.8	6.4	10.8	10.8	11.0	11.1	6.3	5.9	0.0	0.2	10.6
Inventories	14.4	13.4	25.8	26.7	25.5	25.3	13.0	12.0	9.5	25.1	43.7
of which Finished products	6.6	6.1	14.6	14.3	12.2	12.1	5.9	5.4	0.0	7.3	28.3
Cash	4.4	4.8	7.9	7.8	7.1	7.1	4.1	4.6	0.5	2.9	10.2
Debtors	34.3	34.2	33.4	32.7	32.5	32.7	34.5	34.3	21.9	34.7	51.7
Short-term	31.1	30.8	30.7	30.0	30.4	30.6	31.2	30.9	20.1	32.1	48.6
of which											
Trade debtors	11.0	9.9	18.5	17.6	18.7	18.1	10.0	9.0	10.2	19.4	32.4
vis-à-vis affiliates	16.5	17.1	6.8	7.2	7.7	8.5	17.6	18.2	0.0	0.6	8.7
Long-term	3.2	3.3	2.7	2.6	2.1	2.0	3.4	3.5	0.0	0.0	1.1
of which vis-à-vis affiliates	1.9	2.1	0.5	0.4	0.9	1.0	2.0	2.2	0.0	0.0	0.0
Investments	4.4	4.3	1.0	1.0	0.9	1.0	4.8	4.7	0.0	0.0	0.0
Participating interests	19.8	21.6	1.7	1.7	3.3	3.6	21.9	23.7	0.0	0.0	0.6
Capital											
Equity	28.2	29.0	13.0	13.8	24.6	26.4	28.7	29.4	6.6	17.6	32.9
Liabilities	43.7	43.7	74.7	74.0	61.4	59.6	41.5	41.8	47.5	68.8	84.9
Short-term	35.8	35.8	50.5	50.2	45.7	44.9	34.6	34.7	30.7	50.8	71.5
of which											
to credit institutions	4.0	3.4	13.6	13.1	11.6	11.2	3.1	2.5	0.0	5.8	19.9
Trade creditors	7.8	7.2	15.3	14.7	13.2	12.5	7.1	6.5	5.2	11.8	24.0
to affiliates	14.6	16.3	6.8	7.0	8.4	9.0	15.3	17.2	0.0	0.6	9.1
Long-term	7.9	7.9	24.2	23.8	15.7	14.7	6.9	7.1	0.0	5.9	23.1
of which											
to credit institutions	4.3	3.8	16.8	16.2	10.9	10.3	3.5	3.0	0.0	0.2	14.0
to affiliates	1.9	2.1	5.9	5.7	3.3	2.9	1.7	2.0	0.0	0.0	0.0
Provisions	27.5	26.8	11.6	11.7	13.5	13.5	29.2	28.4	3.9	9.3	18.4
of which Provisions for pensions	11.3	11.2	5.2	5.5	4.9	5.0	12.1	11.9	0.0	0.3	6.7
Memo item Turnover	143.7	134.1	172.8	164.5	180.2	177.9	139.2	129.1	146.9	225.8	336.6
II Income statement											
Income	Percentage of total output										
Turnover	99.7	100.0	99.3	98.9	99.6	99.7	99.8	100.0	99.8	100.0	100.0
Change in stocks of own products	0.3	0.0	0.7	1.1	0.4	0.3	0.2	0.0	0.0	0.0	0.2
Interest received	1.0	0.9	0.4	0.3	0.4	0.4	1.1	1.0	0.0	0.1	0.4
Other income ²	6.3	6.8	4.1	4.3	3.2	3.5	6.8	7.3	0.7	1.7	3.9
of which from participating interests	1.1	1.0	0.1	0.1	0.2	0.2	1.3	1.2	0.0	0.0	0.0
Total income ²	107.3	107.7	104.5	104.6	103.6	103.9	107.9	108.3	100.9	102.0	104.4
Costs											
Cost of materials	68.1	67.4	48.1	46.9	63.2	62.7	69.0	68.2	43.3	59.7	76.2
Labour costs	14.7	15.3	29.7	30.3	19.9	20.3	13.8	14.4	10.9	20.7	33.4
Depreciation	3.6	3.5	4.2	4.1	3.3	3.3	3.7	3.6	0.9	2.0	4.2
of which of tangible assets	3.0	2.9	3.8	3.8	2.9	2.9	3.1	2.9	0.7	1.7	3.7
Interest paid	1.2	1.2	1.7	1.7	1.2	1.2	1.2	1.2	0.3	0.9	1.8
Operating taxes	3.0	3.2	0.1	0.1	0.2	0.2	3.5	3.6	0.0	0.0	0.1
Other costs ²	12.9	13.4	19.2	20.0	13.1	13.7	12.9	13.3	8.0	13.0	19.6
Total costs before taxes on income ²	103.6	103.9	103.0	103.1	101.0	101.4	104.0	104.3	98.2	100.6	103.8
Annual result before taxes on income	3.7	3.8	1.5	1.5	2.6	2.5	3.8	4.0	0.1	1.4	4.5
Taxes on income and earnings	1.2	1.1	0.8	0.8	1.0	1.0	1.3	1.2	0.0	0.2	1.1
Annual result	2.4	2.6	0.7	0.6	1.6	1.6	2.6	2.8	0.0	0.9	3.2
III Other											
Inventories	Percentage of turnover										
Inventories	10.0	10.0	14.9	16.3	14.2	14.2	9.3	9.3	3.9	10.6	19.3
Short-term debtors	21.6	23.0	17.8	18.3	16.9	17.2	22.4	23.9	8.7	13.8	21.4
Annual result before taxes on income	3.7	3.8	1.5	1.5	2.6	2.5	3.8	4.0	0.1	1.4	4.5
Percentage of tangible assets											
Equity	131.6	142.5	45.7	48.5	83.8	90.8	140.3	151.7	34.6	106.6	330.7
Long-term equity and liabilities	225.1	239.5	154.1	156.6	156.6	160.6	237.2	253.2	111.0	223.4	617.9
Percentage of assets											
Long-term equity and liabilities	101.3	99.5	129.2	131.5	128.1	130.2	98.9	96.9	95.5	161.7	359.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	105.5	104.0	77.6	76.6	83.4	85.4	109.2	106.9	50.6	85.4	142.0
Cash resources, short-term debtors and inventories	145.6	141.5	128.7	129.9	139.3	141.8	146.7	141.6	105.9	139.1	209.7
Percentage of the balance sheet total											
Annual result and interest paid	5.2	5.1	4.2	4.0	5.1	4.9	5.2	5.2	2.0	5.1	9.4
Memo item											
Balance sheet total in € billion	931.9	993.2	3.1	3.2	99.2	100.1	829.6	889.9	-	-	-
Turnover in € billion	1,338.7	1,332.2	5.4	5.2	178.8	178.0	1,154.6	1,149.0	-	-	-
Number of enterprises	20,262	20,262	4,273	4,273	13,263	13,263	2,726	2,726	5,066	10,131	15,197

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

cont'd: 1 Production sector, trade and transport *

Ratios	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.9	0.8	0.5	0.5	0.5	0.5	1.0	1.0	0.0	0.0	0.3
Tangible assets	24.6	24.4	39.7	39.9	27.4	27.6	22.7	22.4	8.5	22.7	43.7
of which Land and buildings	11.6	11.8	21.7	22.1	14.2	14.7	10.1	10.2	0.0	5.8	23.8
Inventories	26.0	25.4	26.8	26.4	30.5	30.3	23.8	23.1	10.6	27.1	44.4
of which Finished products	14.2	14.0	19.7	19.3	15.6	15.6	13.3	13.1	0.6	12.5	34.8
Cash	5.4	5.5	5.4	5.7	6.0	6.1	5.2	5.2	0.5	2.3	8.2
Debtors	35.5	36.0	25.2	25.1	31.5	31.3	37.8	38.5	16.3	28.9	44.1
Short-term	33.7	34.0	23.6	23.6	29.7	29.4	35.9	36.4	14.8	26.6	41.4
of which											
Trade debtors	18.0	17.1	15.1	14.9	19.3	18.6	17.4	16.4	7.7	17.3	29.8
vis-à-vis affiliates	12.1	13.2	4.6	4.8	6.7	7.2	15.0	16.2	0.0	0.0	3.3
Long-term	1.8	2.0	1.6	1.5	1.7	1.9	1.9	2.1	0.0	0.0	0.3
of which vis-à-vis affiliates	1.0	1.2	0.9	0.7	0.9	1.2	1.1	1.2	0.0	0.0	0.0
Investments	1.1	1.1	0.3	0.3	0.6	0.6	1.4	1.3	0.0	0.0	0.0
Participating interests	6.1	6.4	1.2	1.3	3.0	3.1	7.8	8.2	0.0	0.0	0.6
Capital											
Equity	16.5	17.4	-3.9	-4.4	13.2	13.6	18.7	19.7	-2.0	8.2	22.2
Liabilities	68.8	67.9	97.3	97.7	76.7	76.3	64.1	63.1	66.4	84.3	97.7
Short-term	49.2	49.9	50.6	51.1	52.6	53.6	47.5	48.2	33.5	54.4	76.2
of which											
to credit institutions	11.1	11.6	18.4	17.9	15.3	16.1	8.8	9.3	1.0	10.9	27.6
Trade creditors	15.2	14.6	16.8	16.9	15.1	14.3	15.2	14.8	6.0	13.3	27.9
to affiliates	11.5	12.4	4.1	4.5	8.7	9.6	13.0	13.9	0.0	0.0	5.0
Long-term	19.6	18.0	46.7	46.6	24.1	22.7	16.6	15.0	2.3	22.1	48.1
of which											
to credit institutions	10.8	10.2	39.2	39.5	14.6	13.7	8.2	7.7	0.0	10.5	35.4
to affiliates	7.3	6.3	4.8	4.3	8.2	7.7	7.0	5.7	0.0	0.0	2.6
Provisions	14.3	14.3	6.2	6.4	9.9	9.9	16.7	16.6	1.9	4.9	10.8
of which Provisions for pensions	5.4	5.4	0.7	0.7	2.8	2.9	6.8	6.7	0.0	0.0	0.0
Memo item Turnover	223.5	227.2	174.4	174.7	197.1	197.5	237.9	242.7	150.3	225.6	341.1
II Income statement											
Income	Percentage of total output										
Turnover	99.6	99.8	99.7	99.8	99.5	99.8	99.7	99.8	100.0	100.0	100.0
Change in stocks of own products	0.4	0.2	0.3	0.2	0.5	0.2	0.3	0.2	0.0	0.0	0.0
Interest received	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.0	0.0	0.2
Other income ²	2.9	3.3	3.2	3.5	2.5	2.7	3.1	3.6	0.6	1.4	3.3
of which from participating interests	0.3	0.3	0.2	0.1	0.2	0.2	0.4	0.4	0.0	0.0	0.0
Total income ²	103.2	103.7	103.4	103.6	102.8	103.0	103.4	103.9	100.7	101.6	103.6
Costs											
Cost of materials	66.6	67.4	53.4	53.6	62.2	62.4	68.7	69.5	43.1	60.5	74.6
Labour costs	15.5	15.3	21.0	21.0	20.2	20.3	13.5	13.2	9.7	17.6	29.6
Depreciation	2.7	2.6	4.9	4.7	3.3	3.2	2.4	2.3	1.2	2.4	4.7
of which of tangible assets	2.5	2.4	4.8	4.4	3.0	2.9	2.2	2.1	1.1	2.1	4.3
Interest paid	1.0	1.1	2.6	2.7	1.4	1.5	0.8	0.9	0.7	1.5	2.7
Operating taxes	1.0	1.0	0.2	0.2	0.1	0.1	1.3	1.4	0.0	0.0	0.1
Other costs ²	13.1	13.0	15.6	15.8	12.4	12.4	13.3	13.2	7.3	11.9	18.3
Total costs before taxes on income ²	99.9	100.4	97.8	97.9	99.5	100.0	100.1	100.6	95.3	99.2	102.2
Annual result before taxes on income	3.3	3.3	5.6	5.7	3.3	3.0	3.3	3.4	0.6	2.9	7.2
Taxes on income and earnings	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.0	0.2	0.8
Annual result	2.7	2.8	5.0	5.1	2.6	2.4	2.7	2.8	0.4	2.5	6.4
III Other											
Inventories	Percentage of turnover										
Inventories	11.6	11.2	15.4	15.1	15.5	15.3	10.0	9.5	4.3	10.6	19.8
Short-term debtors	15.1	15.0	13.5	13.5	15.1	14.9	15.1	15.0	6.4	10.9	17.6
Annual result before taxes on income	3.3	3.3	5.6	5.7	3.3	3.0	3.3	3.4	0.6	2.9	7.2
Percentage of tangible assets											
Equity	67.2	71.3	-9.7	-11.1	48.0	49.5	82.3	88.0	-6.6	36.0	129.6
Long-term equity and liabilities	171.2	169.4	113.3	111.4	148.7	144.4	187.4	186.8	77.3	141.0	320.0
Percentage of assets											
Long-term equity and liabilities	124.9	121.6	104.3	102.8	124.2	119.9	125.9	123.0	68.0	120.0	236.4
Percentage of short-term liabilities											
Cash resources and short-term debtors	81.1	80.5	57.6	57.7	68.8	67.1	88.6	88.3	35.6	64.2	107.8
Cash resources, short-term debtors and inventories	133.9	131.4	110.6	109.3	126.7	123.6	138.6	136.2	87.3	120.4	180.0
Percentage of the balance sheet total											
Annual result and interest paid	8.4	8.7	13.3	13.6	7.9	7.7	8.5	9.1	4.4	9.3	18.9
Memo item											
Balance sheet total in € billion	189.5	195.7	3.5	3.5	61.4	62.2	124.7	130.1	-	-	-
Turnover in € billion	423.7	444.7	6.1	6.1	121.0	122.8	296.6	315.8	-	-	-
Number of enterprises	16,545	16,545	6,103	6,103	8,957	8,957	1,485	1,485	4,136	8,273	12,409

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

cont'd: 1 Production sector, trade and transport *

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹								had a ratio of less than [...%]		
	2001	2002	2001	2002	2001	2002	2001	2002			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.8	0.9	0.5	0.5	0.5	0.5	1.0	1.1	0.0	0.0	0.3
Tangible assets	24.5	23.8	41.9	41.6	27.5	27.2	22.7	22.0	8.1	22.4	43.9
of which Land and buildings	11.8	11.7	21.3	21.6	14.1	14.4	10.5	10.3	0.0	4.6	22.7
Inventories	25.5	24.8	24.0	24.4	30.2	30.0	23.6	22.6	10.3	26.5	44.1
of which Finished products	13.7	13.4	18.1	17.9	15.7	15.6	12.8	12.4	0.4	12.3	34.2
Cash	5.6	6.1	6.2	6.0	6.3	6.6	5.2	5.9	0.5	2.4	8.3
Debtors	36.0	35.7	25.0	24.9	31.4	31.4	38.2	37.7	16.4	28.9	44.4
Short-term	34.1	33.7	23.6	23.7	29.6	29.8	36.3	35.6	15.3	27.4	42.3
of which											
Trade debtors	17.1	16.5	14.7	14.3	19.0	18.2	16.3	15.9	7.4	16.9	29.5
vis-à-vis affiliates	13.3	13.2	5.0	5.6	7.0	7.9	16.3	15.6	0.0	0.0	5.0
Long-term	1.8	2.0	1.5	1.3	1.8	1.6	1.9	2.1	0.0	0.0	0.1
of which vis-à-vis affiliates	1.1	1.1	0.7	0.5	1.1	0.9	1.1	1.2	0.0	0.0	0.0
Investments	1.0	1.1	0.3	0.4	0.6	0.7	1.1	1.3	0.0	0.0	0.0
Participating interests	6.3	7.2	1.2	1.3	2.8	3.0	7.9	9.1	0.0	0.0	0.6
Capital											
Equity	18.7	19.8	-3.3	-3.3	14.3	15.5	21.1	22.1	0.0	9.5	23.9
Liabilities	65.9	64.7	96.7	96.8	75.3	74.1	61.2	59.9	64.6	82.6	96.4
Short-term	48.7	48.3	49.6	49.8	53.4	53.2	46.7	46.2	33.8	54.2	76.3
of which											
to credit institutions	11.4	10.3	18.0	17.9	15.6	15.2	9.4	8.0	0.8	10.4	27.5
Trade creditors	14.5	14.1	16.0	15.5	14.5	13.6	14.5	14.2	5.5	12.7	26.6
to affiliates	11.1	12.5	4.7	5.1	9.9	10.7	11.8	13.4	0.0	0.0	7.1
Long-term	17.2	16.4	47.1	47.0	21.9	20.9	14.5	13.8	0.7	19.0	45.8
of which											
to credit institutions	9.6	9.4	40.0	40.3	13.4	12.8	7.3	7.3	0.0	8.5	32.4
to affiliates	6.1	5.4	4.3	4.1	7.2	6.7	5.7	4.9	0.0	0.0	1.0
Provisions	14.9	15.1	6.2	6.2	10.1	10.1	17.2	17.5	2.0	5.1	11.2
of which Provisions for pensions	5.8	5.9	0.6	0.7	2.9	3.0	7.2	7.3	0.0	0.0	0.0
Memo item Turnover	218.8	214.9	175.1	174.0	200.7	195.8	227.6	223.9	149.0	226.4	344.8
II Income statement											
Income	Percentage of total output										
Turnover	99.8	99.9	99.8	99.6	99.9	99.8	99.8	100.0	100.0	100.0	100.0
Change in stocks of own products	0.2	0.1	0.2	0.4	0.1	0.2	0.2	0.0	0.0	0.0	0.0
Interest received	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.0	0.0	0.2
Other income ²	3.3	3.5	3.7	3.8	2.7	3.0	3.5	3.6	0.6	1.5	3.6
of which from participating interests	0.3	0.3	0.2	0.1	0.2	0.2	0.4	0.4	0.0	0.0	0.0
Total income ²	103.6	103.8	103.9	103.9	103.0	103.2	103.9	104.0	100.7	101.7	103.9
Costs											
Cost of materials	66.8	66.2	52.3	52.0	62.3	61.8	68.7	68.1	41.8	59.9	74.1
Labour costs	15.7	15.9	20.8	21.1	20.2	20.6	13.9	14.0	9.9	17.6	30.3
Depreciation	2.7	2.7	5.2	4.9	3.2	3.2	2.5	2.4	1.2	2.3	4.6
of which of tangible assets	2.5	2.4	5.0	4.8	2.9	2.8	2.3	2.2	1.0	2.1	4.2
Interest paid	1.1	1.0	2.6	2.6	1.4	1.4	0.9	0.8	0.6	1.3	2.5
Operating taxes	1.1	1.2	0.2	0.2	0.1	0.1	1.5	1.6	0.0	0.0	0.1
Other costs ²	12.6	13.3	16.9	17.4	12.5	13.0	12.5	13.4	7.6	12.4	19.3
Total costs before taxes on income ²	100.0	100.3	98.0	98.2	99.8	100.2	100.1	100.4	95.5	99.3	102.4
Annual result before taxes on income	3.7	3.4	5.8	5.7	3.1	3.1	3.8	3.5	0.6	2.9	7.1
Taxes on income and earnings	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	0.2	0.8
Annual result	3.0	2.8	5.2	5.1	2.5	2.5	3.2	2.9	0.5	2.5	6.3
III Other											
Inventories	Percentage of turnover										
Inventories	11.7	11.5	13.7	14.0	15.0	15.3	10.4	10.1	4.1	10.3	19.3
Short-term debtors	15.6	15.7	13.5	13.6	14.8	15.2	16.0	15.9	6.6	11.1	17.8
Annual result before taxes on income	3.7	3.5	5.8	5.8	3.1	3.1	3.8	3.5	0.6	2.9	7.1
Equity	Percentage of tangible assets										
Equity	76.5	83.1	-7.9	-7.8	52.0	57.0	92.9	100.6	0.0	41.7	141.5
Long-term equity and liabilities	173.1	178.8	109.9	110.6	144.6	146.7	190.6	198.4	77.2	139.7	326.1
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	125.6	124.4	102.0	102.8	121.4	123.0	128.1	125.6	68.4	120.6	242.6
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	82.9	84.0	60.3	60.0	68.3	69.5	90.7	91.6	36.4	65.2	109.5
Cash resources, short-term debtors and inventories	135.3	135.3	108.6	109.0	124.8	125.8	141.2	140.6	88.3	121.1	180.7
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	9.0	8.3	13.6	13.4	7.9	7.6	9.3	8.5	4.3	9.2	18.5
Memo item											
Balance sheet total in € billion	176.0	178.7	2.8	2.8	52.0	52.2	121.2	123.7	-	-	-
Turnover in € billion	385.2	384.1	4.9	4.8	104.4	102.2	275.8	277.1	-	-	-
Number of enterprises	13,514	13,514	4,783	4,783	7,392	7,392	1,339	1,339	3,379	6,757	10,136

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises
2 Mining and quarrying

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.8	0.7	3.1	3.1	1.3	1.3	0.8	0.7	0.0	0.0	0.4
Tangible assets	27.5	26.5	58.1	55.3	44.2	45.0	26.3	25.2	22.2	46.0	68.3
of which Land and buildings	12.9	12.6	37.0	35.5	26.2	27.8	11.9	11.6	5.7	22.6	42.1
Inventories	6.8	5.1	10.6	13.2	13.5	12.5	6.4	4.6	1.7	5.6	17.5
of which Finished products	1.9	1.5	3.7	4.0	5.3	5.5	1.7	1.3	0.0	1.0	5.3
Cash	1.7	4.1	4.8	5.9	6.0	4.9	1.4	4.0	0.2	2.2	7.7
Debtors	35.9	37.6	18.4	17.1	26.7	28.0	36.5	38.3	10.7	20.6	37.4
Short-term	29.0	30.9	16.5	16.1	24.0	23.7	29.4	31.4	9.5	18.4	33.0
of which											
Trade debtors	3.5	2.9	7.2	6.4	9.8	9.4	3.2	2.5	3.3	7.4	15.8
vis-à-vis affiliates	11.8	14.7	6.0	4.9	10.0	10.8	12.0	15.0	0.0	0.7	9.5
Long-term	6.9	6.7	1.9	1.0	2.7	4.3	7.1	6.9	0.0	0.0	1.8
of which vis-à-vis affiliates	4.6	4.2	1.2	0.4	1.4	3.1	4.8	4.3	0.0	0.0	0.0
Investments	8.1	7.3	1.3	1.4	0.3	0.3	8.6	7.8	0.0	0.0	0.0
Participating interests	19.0	18.5	2.7	2.8	7.2	7.5	19.8	19.3	0.0	0.0	2.9
Capital											
Equity	25.5	26.1	14.0	14.5	18.9	20.3	26.0	26.5	5.0	14.5	32.6
Liabilities	20.9	21.8	66.2	65.2	61.5	59.9	18.2	19.4	39.1	62.3	81.3
Short-term	15.5	17.4	34.5	39.4	35.8	37.0	14.2	16.2	15.1	33.3	53.5
of which											
to credit institutions	0.7	1.0	10.1	13.2	8.8	9.8	0.2	0.4	0.0	2.7	16.3
Trade creditors	2.9	2.6	6.9	6.2	8.1	8.1	2.5	2.3	2.0	6.0	11.9
to affiliates	6.0	8.7	8.5	9.1	10.0	11.8	5.8	8.6	0.0	0.7	8.5
Long-term	5.4	4.4	31.7	25.8	25.7	22.8	4.0	3.2	0.3	17.8	39.4
of which											
to credit institutions	2.2	1.9	23.5	18.1	15.8	14.3	1.3	1.1	0.0	7.8	26.4
to affiliates	2.5	2.2	5.4	5.5	7.8	7.3	2.2	1.8	0.0	0.0	3.9
Provisions	53.5	52.0	18.1	19.2	19.6	19.8	55.7	54.0	6.2	14.3	30.1
of which Provisions for pensions	11.4	11.2	1.9	2.2	2.4	2.4	12.0	11.7	0.0	0.0	1.8
Memo item Turnover	62.5	58.7	65.1	62.8	94.2	95.5	60.7	56.6	53.7	94.0	149.3
II Income statement											
Income	Percentage of total output										
Turnover	99.4	100.7	97.7	95.7	99.1	101.2	99.4	100.7	99.5	100.0	100.1
Change in stocks of own products	0.6	-0.7	2.3	4.3	0.9	-1.2	0.6	-0.7	-0.1	0.0	0.5
Interest received	2.3	2.4	0.7	0.8	0.6	0.7	2.4	2.6	0.0	0.3	0.9
Other income ²	15.4	16.1	9.9	10.4	8.5	9.1	16.1	16.8	1.8	5.3	12.3
of which from participating interests	3.9	2.8	1.6	1.6	1.2	1.0	4.2	3.0	0.0	0.0	0.1
Total income ²	117.7	118.5	110.5	111.1	109.2	109.7	118.5	119.4	102.2	106.1	113.1
Costs											
Cost of materials	41.2	43.8	33.6	34.6	40.5	41.7	41.3	44.0	18.4	35.4	48.6
Labour costs	30.5	30.3	25.2	24.9	26.1	26.3	30.9	30.8	17.7	26.7	35.5
Depreciation	9.5	9.4	13.4	13.2	10.0	9.4	9.4	9.3	4.7	8.8	16.2
of which of tangible assets	7.7	7.8	13.3	12.9	9.1	8.7	7.5	7.7	4.0	8.2	15.2
Interest paid	1.2	1.3	4.4	4.5	2.3	2.5	1.0	1.2	0.7	2.2	4.6
Operating taxes	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.0	0.1	0.3
Other costs ²	22.5	20.8	27.1	28.3	23.0	23.4	22.4	20.4	14.6	24.1	35.0
Total costs before taxes on income ²	105.0	105.8	104.1	105.7	102.2	103.5	105.2	106.0	95.4	100.8	111.1
Annual result before taxes on income	12.7	12.7	6.5	5.4	7.0	6.2	13.3	13.4	0.6	5.0	12.6
Taxes on income and earnings	7.5	7.6	1.2	1.2	1.4	1.2	8.1	8.3	0.0	0.4	2.0
Annual result	5.2	5.1	5.2	4.2	5.5	5.0	5.2	5.1	0.3	4.1	10.1
III Other											
Inventories	Percentage of turnover										
Short-term debtors	10.8	8.6	16.4	21.0	14.3	13.1	10.5	8.1	1.8	6.3	16.0
Annual result before taxes on income	46.4	52.7	25.4	25.7	25.5	24.9	48.4	55.5	11.2	16.9	31.4
	12.8	12.6	6.6	5.6	7.0	6.1	13.4	13.3	0.6	4.9	12.9
Percentage of tangible assets											
Equity	92.7	98.5	24.2	26.1	42.7	45.1	98.7	105.0	11.4	36.5	86.6
Long-term equity and liabilities	158.3	161.6	83.5	78.3	107.7	102.3	164.5	168.9	61.9	95.5	163.1
Percentage of assets											
Long-term equity and liabilities	74.8	75.2	73.4	69.3	85.5	79.1	74.2	75.0	54.7	82.5	115.4
Percentage of short-term liabilities											
Cash resources and short-term debtors	224.0	217.3	64.5	58.5	83.9	77.8	247.0	238.1	38.5	85.7	190.8
Cash resources, short-term debtors and inventories	267.6	246.4	95.4	92.0	121.6	111.5	291.7	266.5	69.4	121.7	243.7
Percentage of the balance sheet total											
Annual result and interest paid	4.0	3.7	6.4	5.7	7.4	7.1	3.8	3.5	3.2	6.7	10.8
Memo item											
Balance sheet total in € billion	29.9	30.9	0.3	0.3	1.6	1.6	28.1	29.0	-	-	-
Turnover in € billion	18.7	18.1	0.2	0.2	1.5	1.5	17.1	16.5	-	-	-
Number of enterprises	324	324	136	136	164	164	24	24	81	162	243

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 2 Mining and quarrying

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.8	2.9	2.9	3.8	1.0	1.1	0.7	3.0	0.0	0.0	0.4
Tangible assets	28.6	29.0	57.3	57.7	41.0	38.8	27.6	28.2	21.5	43.8	64.9
of which Land and buildings	12.8	12.8	36.1	36.2	24.4	24.2	12.0	12.0	3.8	19.0	44.9
Inventories	4.3	3.9	10.0	10.7	13.5	12.7	3.7	3.3	1.8	7.2	20.0
of which Finished products	1.9	1.6	4.8	5.1	6.2	4.9	1.6	1.4	0.0	1.2	5.6
Cash	4.9	2.2	6.3	7.1	6.7	8.0	4.8	1.8	0.2	2.4	10.2
Debtors	38.5	45.1	20.7	17.8	27.4	27.5	39.3	46.3	11.2	21.2	36.6
Short-term	31.5	38.0	19.6	16.1	23.2	25.8	32.0	38.9	10.1	19.1	35.1
of which											
Trade debtors	3.1	2.8	7.7	7.3	8.5	8.0	2.7	2.5	3.2	8.1	16.3
vis-à-vis affiliates	12.7	17.5	7.2	6.4	11.4	15.4	12.8	17.7	0.0	0.8	11.9
Long-term	7.0	7.0	1.1	1.7	4.2	1.7	7.2	7.4	0.0	0.0	0.5
of which vis-à-vis affiliates	4.1	6.1	0.3	1.0	2.9	0.5	4.2	6.5	0.0	0.0	0.0
Investments	8.7	3.5	0.1	0.1	0.5	0.7	9.3	3.7	0.0	0.0	0.0
Participating interests	14.1	13.3	1.8	1.9	9.3	10.8	14.5	13.6	0.0	0.0	3.0
Capital											
Equity	23.6	25.7	12.1	13.3	25.2	27.2	23.6	25.6	4.5	16.2	33.6
Liabilities	16.4	18.1	70.0	68.8	55.8	53.8	13.7	15.7	39.3	62.1	82.4
Short-term	12.5	15.4	40.2	39.2	37.5	36.1	10.8	14.1	16.6	37.1	55.9
of which											
to credit institutions	1.0	0.9	13.7	11.8	10.1	11.3	0.4	0.2	0.0	4.5	15.0
Trade creditors	2.8	3.1	7.6	7.0	8.4	6.4	2.4	2.9	2.0	5.8	11.7
to affiliates	5.0	8.2	11.4	11.4	10.9	10.9	4.6	8.0	0.0	1.0	12.7
Long-term	3.9	2.7	29.8	29.6	18.3	17.7	2.9	1.6	0.0	14.4	34.5
of which											
to credit institutions	1.5	1.3	21.6	20.9	14.4	12.5	0.6	0.5	0.0	6.5	22.9
to affiliates	2.0	1.0	6.7	6.9	3.0	3.7	1.9	0.8	0.0	0.0	2.4
Provisions	59.8	56.1	16.5	17.8	19.0	19.0	62.6	58.6	6.2	15.1	30.0
of which Provisions for pensions	12.0	11.5	1.7	1.8	2.5	2.4	12.7	12.1	0.0	0.0	1.9
Memo item Turnover	58.9	54.1	76.7	73.7	95.0	93.8	56.6	51.6	59.7	95.9	163.3
II Income statement											
Income	Percentage of total output										
Turnover	100.3	99.9	99.4	98.5	99.4	99.9	100.4	100.0	99.0	100.0	100.1
Change in stocks of own products	-0.3	0.1	0.6	1.5	0.6	0.1	-0.4	0.0	-0.1	0.0	1.0
Interest received	2.5	2.2	0.7	0.6	0.8	0.7	2.7	2.3	0.0	0.2	0.8
Other income ²	15.8	19.0	10.6	11.0	8.0	9.5	16.7	20.1	1.4	4.0	10.8
of which from participating interests	1.9	1.3	1.7	1.3	1.2	0.9	2.0	1.3	0.0	0.0	0.0
Total income ²	118.3	121.2	111.3	111.7	108.7	110.2	119.4	122.4	101.9	104.6	111.9
Costs											
Cost of materials	37.6	37.2	34.3	33.5	45.6	43.5	36.9	36.5	19.5	34.4	48.4
Labour costs	34.4	33.1	25.3	26.0	23.8	25.0	35.5	34.0	15.8	27.6	36.4
Depreciation	8.8	9.5	12.5	11.3	8.8	8.1	8.7	9.7	4.3	8.0	14.4
of which of tangible assets	8.4	8.6	12.0	11.1	8.2	7.7	8.4	8.7	4.0	7.7	13.4
Interest paid	1.0	1.0	4.1	3.8	2.3	2.2	0.8	0.9	0.7	2.0	4.8
Operating taxes	0.3	0.2	0.3	0.2	0.3	0.2	0.3	0.2	0.0	0.1	0.3
Other costs ²	21.8	22.3	29.4	29.9	21.2	21.8	21.8	22.2	14.3	24.4	34.6
Total costs before taxes on income ²	103.8	103.3	105.9	104.8	101.9	100.8	104.0	103.5	94.7	100.6	108.0
Annual result before taxes on income	14.5	17.9	5.4	6.9	6.8	9.4	15.4	18.9	0.7	4.3	13.8
Taxes on income and earnings	8.8	8.9	0.9	1.0	1.6	1.9	9.6	9.7	0.0	0.5	1.8
Annual result	5.7	9.0	4.6	5.9	5.2	7.5	5.8	9.2	0.5	3.5	10.9
III Other											
Inventories	Percentage of turnover										
Inventories	7.2	7.1	13.0	14.5	14.2	13.6	6.5	6.4	2.0	7.1	16.9
Short-term debtors	53.4	70.3	25.6	21.9	24.4	27.5	56.6	75.4	10.6	16.6	33.3
Annual result before taxes on income	14.4	17.9	5.5	7.0	6.8	9.4	15.3	18.9	0.7	4.2	13.8
Equity	Percentage of tangible assets										
Equity	82.7	88.4	21.1	23.0	61.4	70.0	85.5	90.8	8.5	35.9	93.5
Long-term equity and liabilities	142.7	140.2	77.1	79.7	113.6	123.5	146.2	142.4	66.7	98.0	172.1
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	72.8	74.5	69.9	70.5	83.9	90.8	72.2	73.6	53.1	82.9	119.2
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	316.0	267.9	64.6	59.3	80.9	94.6	372.0	298.1	36.2	76.1	187.2
Cash resources, short-term debtors and inventories	350.0	292.9	89.4	86.6	116.9	129.8	405.8	321.5	66.6	117.0	255.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	3.9	5.4	6.7	7.3	7.2	9.1	3.7	5.2	3.3	6.5	13.2
Memo item											
Balance sheet total in € billion	25.1	26.4	0.2	0.2	1.4	1.5	23.5	24.8	-	-	-
Turnover in € billion	14.8	14.3	0.1	0.1	1.4	1.4	13.3	12.8	-	-	-
Number of enterprises	277	277	107	107	148	148	22	22	69	139	208

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

3 Manufacturing

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.1	1.0	0.6	0.5	0.9	0.8	1.1	1.1	0.0	0.2	0.6
Tangible assets	18.2	18.1	34.4	34.9	27.7	27.6	16.8	16.7	8.3	22.0	40.8
of which Land and buildings	6.7	6.5	17.2	17.7	12.8	12.9	5.7	5.6	0.0	3.7	19.0
Inventories	17.1	16.9	23.5	23.9	26.5	26.6	15.7	15.5	11.7	23.7	38.2
of which Finished products	6.1	6.2	11.6	11.5	9.3	9.4	5.7	5.8	0.1	5.5	15.3
Cash	3.9	4.4	7.1	6.8	6.5	6.5	3.5	4.1	0.3	2.1	8.4
Debtors	32.9	33.9	31.8	31.3	33.4	33.3	32.9	34.0	20.9	32.3	46.6
Short-term	30.8	30.8	29.3	28.7	31.1	30.8	30.7	30.8	18.8	29.4	43.0
of which											
Trade debtors	11.5	10.5	18.2	17.5	18.7	18.1	10.5	9.4	10.3	18.2	28.6
vis-à-vis affiliates	15.9	17.5	6.5	6.8	9.0	9.4	17.0	18.6	0.0	0.6	9.3
Long-term	2.1	3.1	2.5	2.7	2.2	2.4	2.1	3.2	0.0	0.0	1.4
of which vis-à-vis affiliates	1.6	1.7	0.6	0.6	1.0	1.2	1.6	1.7	0.0	0.0	0.0
Investments	4.9	3.6	0.6	0.7	1.0	1.0	5.5	4.0	0.0	0.0	0.0
Participating interests	21.7	21.8	1.2	1.1	3.6	3.8	24.3	24.4	0.0	0.0	0.6
Capital											
Equity	27.5	28.0	7.2	7.2	22.3	23.2	28.3	28.8	5.1	15.7	30.4
Liabilities	46.1	45.6	82.0	81.9	63.5	62.7	43.5	43.0	48.8	70.0	86.0
Short-term	38.2	37.8	45.1	45.9	44.4	44.6	37.3	36.8	27.5	44.8	64.8
of which											
to credit institutions	4.2	4.4	14.1	14.5	11.9	12.6	3.0	3.2	0.1	7.2	20.2
Trade creditors	8.2	7.4	13.4	12.9	12.3	11.5	7.6	6.8	4.9	9.9	18.9
to affiliates	14.5	15.7	5.5	5.7	9.1	9.6	15.3	16.5	0.0	0.7	9.7
Long-term	7.9	7.8	36.9	36.0	19.1	18.1	6.2	6.3	0.0	13.8	34.3
of which											
to credit institutions	4.0	4.0	26.8	26.7	12.1	11.2	2.7	2.9	0.0	5.2	21.6
to affiliates	2.5	2.4	7.8	7.1	5.8	5.6	2.1	1.9	0.0	0.0	3.7
Provisions	26.2	26.2	10.5	10.6	14.0	13.9	28.0	28.0	4.6	10.1	19.6
of which Provisions for pensions	12.9	12.8	4.0	4.3	5.3	5.4	14.0	13.9	0.0	0.2	6.9
Memo item Turnover	139.7	138.4	160.5	157.9	168.9	169.0	135.5	134.1	136.2	192.7	270.6
II Income statement											
Income	Percentage of total output										
Turnover	99.5	99.6	99.5	99.2	99.1	99.3	99.6	99.6	98.9	100.0	100.2
Change in stocks of own products	0.5	0.4	0.5	0.8	0.9	0.7	0.4	0.4	-0.2	0.0	1.1
Interest received	0.9	1.0	0.3	0.3	0.4	0.4	1.0	1.2	0.0	0.1	0.4
Other income ²	6.0	6.9	3.9	4.1	3.4	3.5	6.5	7.5	0.8	1.8	4.1
of which from participating interests	1.7	1.3	0.2	0.2	0.3	0.2	2.0	1.5	0.0	0.0	0.0
Total income ²	106.9	107.9	104.2	104.5	103.8	103.9	107.5	108.7	101.0	102.2	104.5
Costs											
Cost of materials	59.9	61.2	41.9	41.7	52.7	53.0	61.3	62.7	37.6	49.7	61.8
Labour costs	19.2	18.7	32.5	32.9	26.0	26.0	17.9	17.4	17.9	27.3	36.6
Depreciation	4.0	4.0	5.1	5.1	4.0	4.0	3.9	4.1	1.6	3.0	5.4
of which of tangible assets	3.4	3.4	4.8	4.7	3.7	3.5	3.4	3.3	1.4	2.7	5.0
Interest paid	1.2	1.4	2.2	2.3	1.3	1.5	1.1	1.4	0.5	1.3	2.3
Operating taxes	3.4	3.5	0.2	0.1	0.2	0.2	4.0	4.1	0.0	0.0	0.1
Other costs ²	14.4	14.6	18.2	18.6	15.7	15.8	14.1	14.4	10.8	15.0	20.6
Total costs before taxes on income ²	102.0	103.5	100.2	100.7	99.9	100.4	102.4	104.0	96.3	100.0	103.6
Annual result before taxes on income	4.9	4.5	4.0	3.8	3.9	3.5	5.1	4.7	0.3	2.5	6.7
Taxes on income and earnings	1.4	1.2	1.0	0.9	1.2	1.0	1.4	1.2	0.0	0.3	1.3
Annual result	3.5	3.3	3.0	2.8	2.7	2.5	3.7	3.4	0.1	1.8	5.2
III Other											
Inventories	Percentage of turnover										
Inventories	12.2	12.2	14.7	15.1	15.7	15.7	11.6	11.6	5.6	11.8	20.2
Short-term debtors	22.0	22.3	18.3	18.1	18.4	18.2	22.7	23.0	9.5	14.4	21.8
Annual result before taxes on income	4.9	4.5	4.0	3.8	3.9	3.5	5.1	4.7	0.3	2.5	6.7
Equity	Percentage of tangible assets										
Equity	150.8	154.9	21.0	20.6	80.5	84.1	168.2	172.3	20.1	70.9	198.1
Long-term equity and liabilities	267.4	271.3	144.1	140.1	171.4	171.9	290.9	295.3	102.3	180.0	401.0
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	108.5	108.8	127.3	124.1	137.0	135.8	105.4	106.0	88.7	139.3	259.2
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	98.1	100.1	81.3	78.1	86.5	85.3	100.2	102.7	50.5	82.9	142.3
Cash resources, short-term debtors and inventories	142.8	144.7	133.5	130.1	146.3	144.9	142.3	144.8	102.5	141.7	223.6
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.6	6.5	8.5	8.2	6.9	6.7	6.5	6.4	2.8	6.6	12.8
Memo item											
Balance sheet total in € billion	677.0	710.2	2.3	2.4	83.9	86.7	590.8	621.1	-	-	-
Turnover in € billion	945.9	983.0	3.7	3.8	141.6	146.5	800.6	832.7	-	-	-
Number of enterprises	15,574	15,574	3,277	3,277	10,015	10,015	2,282	2,282	3,894	7,787	11,681

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 3 Manufacturing

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.0	1.0	0.5	0.5	0.9	0.9	1.1	1.1	0.0	0.2	0.6
Tangible assets	17.7	17.3	36.8	36.7	28.3	28.1	16.4	16.0	8.0	21.8	41.0
of which Land and buildings	6.2	6.1	17.9	17.8	13.0	13.2	5.4	5.2	0.0	3.8	18.7
Inventories	16.4	15.1	21.8	22.3	26.5	26.0	15.1	13.9	11.4	23.0	37.4
of which Finished products	6.1	5.6	11.0	10.8	9.4	9.3	5.7	5.1	0.1	5.3	15.1
Cash	4.4	5.0	7.5	7.7	6.6	6.9	4.2	4.8	0.3	2.4	9.3
Debtors	34.1	34.0	30.7	30.1	32.5	32.7	34.3	34.1	20.9	31.9	46.3
Short-term	31.1	31.4	28.2	27.7	30.2	30.6	31.2	31.5	19.1	29.4	43.4
of which											
Trade debtors	10.2	9.3	17.0	16.1	18.4	17.8	9.2	8.3	9.8	17.6	27.7
vis-à-vis affiliates	18.0	19.0	6.7	7.5	8.4	9.4	19.1	20.1	0.0	1.2	11.3
Long-term	3.1	2.6	2.6	2.4	2.3	2.1	3.2	2.6	0.0	0.0	0.9
of which vis-à-vis affiliates	1.6	1.2	0.5	0.3	1.2	1.1	1.7	1.2	0.0	0.0	0.0
Investments	3.6	3.9	0.7	0.8	1.0	1.0	3.9	4.2	0.0	0.0	0.0
Participating interests	22.5	23.5	1.0	1.0	3.8	4.0	24.9	25.8	0.0	0.0	0.8
Capital											
Equity	28.1	29.3	9.1	10.0	22.6	24.5	28.8	29.9	6.4	18.3	33.8
Liabilities	45.3	44.7	79.9	79.1	63.0	61.2	43.0	42.7	45.4	66.6	83.5
Short-term	37.6	36.8	44.6	43.8	44.8	43.7	36.7	36.0	26.3	43.1	62.9
of which											
to credit institutions	4.0	3.2	14.5	14.1	12.2	11.5	3.0	2.3	0.0	5.9	19.3
Trade creditors	7.3	6.7	12.2	11.5	11.5	10.8	6.8	6.3	4.4	9.1	17.5
to affiliates	16.1	17.5	6.3	6.4	9.9	10.7	16.8	18.4	0.0	1.3	11.9
Long-term	7.6	7.9	35.3	35.3	18.2	17.5	6.3	6.7	0.0	11.6	31.3
of which											
to credit institutions	3.9	3.4	26.6	26.2	11.5	11.0	2.9	2.5	0.0	3.9	19.3
to affiliates	2.2	2.5	6.7	6.8	5.4	5.0	1.8	2.2	0.0	0.0	2.0
Provisions	26.5	25.9	10.7	10.7	14.2	14.1	28.0	27.3	4.8	10.6	20.0
of which Provisions for pensions	13.0	12.8	4.3	4.5	5.4	5.5	13.9	13.7	0.0	0.4	7.3
Memo item Turnover	137.5	129.1	156.3	151.2	171.1	166.7	133.4	124.8	132.5	189.0	264.9
II Income statement											
Income	Percentage of total output										
Turnover	99.6	99.9	99.5	99.2	99.3	99.8	99.6	100.0	99.1	100.0	100.4
Change in stocks of own products	0.4	0.1	0.5	0.8	0.7	0.2	0.4	0.0	-0.4	0.0	0.9
Interest received	1.1	0.9	0.3	0.3	0.4	0.4	1.2	1.0	0.0	0.1	0.4
Other income ²	7.0	7.2	4.4	4.4	3.4	3.9	7.5	7.7	0.9	2.0	4.4
of which from participating interests	1.3	1.2	0.2	0.1	0.2	0.3	1.5	1.4	0.0	0.0	0.0
Total income ²	108.0	108.1	104.7	104.7	103.8	104.2	108.7	108.7	101.1	102.3	104.9
Costs											
Cost of materials	61.0	60.4	40.6	39.6	52.8	52.0	62.3	61.7	36.5	48.9	61.4
Labour costs	18.3	18.9	33.4	34.0	26.0	26.6	17.1	17.6	18.0	27.8	37.3
Depreciation	4.1	3.9	5.4	5.2	4.0	4.0	4.1	3.9	1.6	3.0	5.4
of which of tangible assets	3.4	3.2	5.0	4.9	3.6	3.6	3.3	3.1	1.4	2.7	5.0
Interest paid	1.4	1.4	2.3	2.3	1.4	1.4	1.4	1.4	0.5	1.2	2.2
Operating taxes	4.1	4.5	0.2	0.1	0.2	0.2	4.7	5.1	0.0	0.0	0.1
Other costs ²	14.7	15.0	19.1	19.6	15.8	16.4	14.5	14.7	11.1	15.5	21.1
Total costs before taxes on income ²	103.5	104.0	100.9	100.9	100.2	100.7	104.1	104.5	96.3	100.1	104.0
Annual result before taxes on income	4.5	4.2	3.8	3.8	3.7	3.5	4.6	4.3	0.3	2.6	6.8
Taxes on income and earnings	1.2	1.0	1.0	1.0	1.1	1.0	1.2	1.0	0.0	0.4	1.3
Annual result	3.3	3.2	2.8	2.8	2.6	2.5	3.4	3.2	0.1	2.0	5.3
III Other											
Inventories	Percentage of turnover										
Inventories	11.9	11.7	13.9	14.7	15.5	15.6	11.3	11.1	5.7	11.7	19.8
Short-term debtors	22.6	24.3	18.0	18.4	17.7	18.3	23.4	25.3	9.9	14.8	22.4
Annual result before taxes on income	4.5	4.2	3.9	3.8	3.7	3.5	4.7	4.3	0.3	2.6	6.8
Percentage of tangible assets											
Equity	158.7	169.6	24.8	27.2	79.9	87.2	176.2	187.1	24.6	80.1	215.2
Long-term equity and liabilities	277.7	291.4	136.3	139.5	166.0	171.0	302.0	316.5	104.3	183.3	411.7
Percentage of assets											
Long-term equity and liabilities	108.3	108.0	121.9	125.1	132.4	136.0	106.0	105.6	91.1	142.4	270.3
Percentage of short-term liabilities											
Cash resources and short-term debtors	101.1	103.5	81.1	82.1	83.9	87.4	103.7	105.9	52.7	86.6	152.9
Cash resources, short-term debtors and inventories	144.6	144.7	129.9	133.0	143.1	146.9	144.9	144.4	104.6	147.5	235.3
Percentage of the balance sheet total											
Annual result and interest paid	6.5	5.9	8.0	7.8	6.9	6.6	6.4	5.8	2.7	6.6	12.8
Memo item											
Balance sheet total in € billion	695.7	743.4	1.9	1.9	74.9	75.8	618.9	665.7	-	-	-
Turnover in € billion	956.5	959.8	2.9	2.9	128.1	126.5	825.5	830.5	-	-	-
Number of enterprises	13,268	13,268	2,535	2,535	8,570	8,570	2,163	2,163	3,317	6,634	9,951

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 3 Manufacturing

	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.1	1.1	0.7	0.6	0.9	0.9	1.2	1.1	0.0	0.2	0.7
Tangible assets	16.7	16.7	27.1	27.5	26.2	26.0	15.7	15.7	6.4	18.3	36.0
of which Land and buildings	5.7	5.6	10.9	11.2	11.6	11.5	5.1	4.9	0.0	1.1	14.4
Inventories	16.0	15.8	25.1	26.1	26.2	26.2	14.9	14.7	12.5	24.1	38.7
of which Finished products	5.7	5.8	11.3	11.2	8.6	8.7	5.4	5.5	0.0	5.2	14.8
Cash	3.6	4.3	8.4	7.9	6.8	6.8	3.3	4.0	0.3	2.2	9.0
Debtors	32.6	33.6	36.3	35.4	34.6	34.4	32.4	33.6	22.9	34.2	48.7
Short-term	30.5	30.4	33.5	32.2	32.2	31.9	30.3	30.3	20.5	31.4	44.9
of which											
Trade debtors	10.4	9.4	20.5	19.5	18.7	18.2	9.5	8.4	10.9	19.1	29.5
vis-à-vis affiliates	16.7	18.3	7.4	7.6	9.9	10.2	17.4	19.1	0.0	1.2	10.6
Long-term	2.1	3.2	2.8	3.3	2.4	2.5	2.1	3.3	0.0	0.0	1.9
of which vis-à-vis affiliates	1.6	1.7	0.2	0.4	0.9	1.0	1.7	1.7	0.0	0.0	0.0
Investments	5.5	4.0	0.8	1.0	1.1	1.1	6.0	4.3	0.0	0.0	0.0
Participating interests	24.3	24.4	0.7	0.6	3.8	4.1	26.4	26.5	0.0	0.0	0.6
Capital											
Equity	29.1	29.5	13.0	13.2	26.4	27.3	29.4	29.7	7.4	18.7	33.7
Liabilities	43.0	42.7	73.2	73.0	58.5	57.6	41.3	41.1	43.0	64.6	81.6
Short-term	37.3	36.8	46.3	46.9	43.3	42.9	36.6	36.1	27.4	43.9	63.8
of which											
to credit institutions	3.1	3.4	12.2	12.9	10.7	11.4	2.3	2.5	0.0	5.8	18.2
Trade creditors	7.7	6.9	14.4	13.5	12.1	11.4	7.2	6.4	4.9	9.9	19.2
to affiliates	14.9	16.1	5.5	6.0	8.6	8.8	15.5	16.8	0.0	0.8	9.6
Long-term	5.7	5.9	26.9	26.1	15.2	14.8	4.7	5.0	0.0	9.0	26.3
of which											
to credit institutions	2.9	3.0	17.3	17.5	10.4	9.7	2.0	2.2	0.0	2.4	16.6
to affiliates	1.5	1.5	7.8	6.9	3.5	3.7	1.2	1.2	0.0	0.0	1.4
Provisions	27.8	27.7	13.5	13.7	15.0	14.9	29.1	29.0	5.7	12.1	22.4
of which Provisions for pensions	13.8	13.7	6.2	6.7	5.9	6.0	14.6	14.5	0.0	1.9	9.6
Memo item Turnover	133.5	132.1	170.6	167.3	164.5	165.2	130.3	128.7	136.3	195.2	274.8
II Income statement											
Income	Percentage of total output										
Turnover	99.5	99.6	99.5	98.9	99.0	99.2	99.6	99.7	98.7	100.0	100.3
Change in stocks of own products	0.5	0.4	0.5	1.1	1.0	0.8	0.4	0.3	-0.3	0.0	1.3
Interest received	1.0	1.2	0.4	0.4	0.4	0.5	1.1	1.3	0.0	0.2	0.5
Other income ²	6.6	7.5	3.8	4.1	3.7	3.8	7.0	8.0	0.8	1.9	4.3
of which from participating interests	2.0	1.5	0.2	0.1	0.3	0.2	2.2	1.7	0.0	0.0	0.0
Total income ²	107.6	108.7	104.2	104.5	104.1	104.2	108.1	109.3	101.1	102.3	104.8
Costs											
Cost of materials	61.2	62.6	42.1	41.9	53.6	53.8	62.3	63.8	38.4	50.8	62.7
Labour costs	18.5	17.9	34.7	35.1	25.9	25.7	17.5	16.9	18.1	27.5	37.1
Depreciation	3.9	4.1	4.4	4.3	3.8	3.8	4.0	4.1	1.4	2.8	5.1
of which of tangible assets	3.4	3.3	4.1	4.0	3.5	3.4	3.3	3.3	1.2	2.5	4.6
Interest paid	1.1	1.4	1.7	1.8	1.2	1.3	1.1	1.4	0.4	1.0	2.0
Operating taxes	3.7	3.8	0.1	0.1	0.2	0.2	4.2	4.3	0.0	0.0	0.1
Other costs ²	14.2	14.5	18.9	19.0	15.7	16.0	14.0	14.3	10.8	15.2	20.8
Total costs before taxes on income ²	102.7	104.3	101.9	102.2	100.5	100.8	103.0	104.8	97.3	100.4	104.2
Annual result before taxes on income	4.9	4.4	2.3	2.3	3.7	3.4	5.1	4.6	0.1	2.1	5.9
Taxes on income and earnings	1.5	1.3	1.1	1.1	1.4	1.2	1.6	1.3	0.0	0.3	1.5
Annual result	3.4	3.1	1.2	1.3	2.2	2.2	3.5	3.2	0.1	1.4	4.3
III Other											
Inventories	Percentage of turnover										
Inventories	11.9	11.9	14.7	15.6	15.9	15.9	11.4	11.4	5.9	12.1	20.4
Short-term debtors	22.8	23.0	19.6	19.2	19.6	19.3	23.3	23.5	10.2	15.3	23.0
Annual result before taxes on income	4.9	4.4	2.3	2.4	3.7	3.4	5.1	4.6	0.1	2.1	5.9
Equity	Percentage of tangible assets										
Equity	174.2	176.9	48.1	47.8	100.9	104.8	187.3	189.6	33.4	95.0	260.2
Long-term equity and liabilities	294.0	297.4	175.6	171.6	184.0	187.3	313.3	316.5	115.9	208.3	487.1
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	106.1	106.6	150.3	146.1	143.6	144.2	103.4	103.8	97.5	153.4	297.4
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	100.0	102.1	91.3	86.8	92.1	92.1	101.0	103.4	54.7	89.5	154.4
Cash resources, short-term debtors and inventories	142.8	145.0	145.6	142.4	152.5	153.2	141.6	144.1	109.6	148.9	235.8
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.1	6.0	5.0	5.2	5.7	5.9	6.1	6.0	2.4	5.7	10.5
Memo item											
Balance sheet total in € billion	573.8	604.0	1.3	1.4	53.3	55.4	519.2	547.3	-	-	-
Turnover in € billion	766.2	798.0	2.3	2.3	87.6	91.5	676.3	704.2	-	-	-
Number of enterprises	9,705	9,705	1,795	1,795	6,400	6,400	1,510	1,510	2,426	4,853	7,279

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 3 Manufacturing

	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2001/2002 ¹										
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.1	1.1	0.6	0.6	1.0	1.0	1.1	1.1	0.0	0.2	0.7
Tangible assets	16.3	16.0	31.1	31.0	27.1	27.0	15.4	15.1	6.5	18.9	36.8
of which Land and buildings	5.4	5.3	13.1	13.2	11.9	12.0	4.8	4.7	0.0	1.5	15.1
Inventories	15.2	14.0	23.1	23.8	26.3	25.8	14.2	13.0	11.8	23.1	37.7
of which Finished products	5.7	5.1	10.7	10.6	8.9	8.8	5.4	4.8	0.0	5.0	14.5
Cash	4.3	4.8	8.4	8.6	6.8	7.0	4.0	4.6	0.3	2.5	9.7
Debtors	34.0	33.8	34.1	33.3	33.1	33.3	34.0	33.9	22.4	33.5	48.2
Short-term	30.8	31.2	30.8	30.0	30.7	31.0	30.8	31.2	20.5	30.7	45.1
of which											
Trade debtors	9.2	8.4	18.7	17.5	18.4	17.8	8.4	7.6	10.2	18.0	28.2
vis-à-vis affiliates	18.7	19.7	7.1	7.9	8.8	9.7	19.6	20.6	0.0	1.8	12.5
Long-term	3.2	2.6	3.2	3.3	2.4	2.3	3.2	2.6	0.0	0.0	1.5
of which vis-à-vis affiliates	1.7	1.2	0.3	0.3	1.1	1.1	1.7	1.2	0.0	0.0	0.0
Investments	4.0	4.2	1.0	1.1	1.1	1.1	4.3	4.5	0.0	0.0	0.0
Participating interests	25.0	25.9	0.7	0.6	4.1	4.3	26.9	27.7	0.0	0.0	0.8
Capital											
Equity	29.3	30.4	13.6	14.9	25.8	27.9	29.7	30.6	9.0	21.4	37.3
Liabilities	42.8	42.4	72.5	71.3	58.7	56.8	41.3	41.2	39.6	60.9	79.1
Short-term	36.8	36.0	45.4	43.7	43.2	42.0	36.2	35.4	25.6	41.9	61.2
of which											
to credit institutions	3.2	2.4	13.4	12.5	11.2	10.6	2.5	1.7	0.0	4.8	17.4
Trade creditors	6.9	6.4	12.7	12.1	11.4	10.8	6.5	6.0	4.5	9.2	17.5
to affiliates	16.6	18.0	6.7	6.4	9.0	9.6	17.3	18.8	0.0	1.3	10.9
Long-term	6.0	6.5	27.1	27.5	15.5	14.8	5.1	5.8	0.0	7.6	24.3
of which											
to credit institutions	3.1	2.6	19.2	18.4	10.4	9.9	2.4	2.0	0.0	1.8	15.6
to affiliates	1.4	1.8	6.4	6.9	3.8	3.4	1.2	1.7	0.0	0.0	0.0
Provisions	27.7	27.0	13.7	13.6	15.2	15.1	28.9	28.0	5.7	12.2	22.4
of which Provisions for pensions	13.7	13.5	6.5	6.9	5.9	6.1	14.4	14.1	0.0	1.9	9.7
Memo item Turnover	131.9	123.2	167.4	160.4	166.5	162.7	128.8	119.9	131.9	190.3	268.0
II Income statement											
Income	Percentage of total output										
Turnover	99.6	99.9	99.4	99.0	99.2	99.7	99.7	99.9	99.0	100.0	100.5
Change in stocks of own products	0.4	0.1	0.6	1.0	0.8	0.3	0.3	0.1	-0.5	0.0	1.0
Interest received	1.2	1.0	0.4	0.4	0.4	0.4	1.3	1.1	0.0	0.1	0.5
Other income ²	7.5	7.8	4.5	4.4	3.6	4.1	8.0	8.2	0.9	2.1	4.6
of which from participating interests	1.5	1.4	0.2	0.1	0.3	0.3	1.7	1.5	0.0	0.0	0.0
Total income ²	108.7	108.8	104.9	104.7	104.0	104.5	109.2	109.3	101.2	102.5	105.1
Costs											
Cost of materials	62.3	61.6	40.8	39.8	53.6	52.7	63.3	62.7	37.3	49.7	62.3
Labour costs	17.6	18.3	35.8	36.3	25.7	26.4	16.7	17.3	18.2	28.1	37.9
Depreciation	4.1	3.9	4.6	4.5	3.9	3.9	4.1	3.9	1.4	2.9	5.2
of which of tangible assets	3.3	3.1	4.3	4.2	3.5	3.4	3.3	3.1	1.2	2.5	4.7
Interest paid	1.4	1.4	1.8	1.8	1.3	1.3	1.4	1.4	0.4	1.0	1.9
Operating taxes	4.4	4.8	0.1	0.1	0.2	0.2	4.9	5.4	0.0	0.0	0.1
Other costs ²	14.5	14.7	19.5	19.9	15.8	16.5	14.3	14.5	11.1	15.7	21.3
Total costs before taxes on income ²	104.3	104.8	102.6	102.5	100.5	101.1	104.8	105.2	97.1	100.5	104.6
Annual result before taxes on income	4.4	4.1	2.2	2.3	3.5	3.4	4.5	4.2	0.2	2.2	6.1
Taxes on income and earnings	1.3	1.1	1.1	1.0	1.2	1.1	1.3	1.1	0.0	0.3	1.5
Annual result	3.1	3.0	1.1	1.2	2.3	2.2	3.1	3.1	0.1	1.5	4.5
III Other											
Inventories	Percentage of turnover										
Inventories	11.5	11.4	13.8	14.9	15.8	15.9	11.0	10.9	5.9	11.8	20.0
Short-term debtors	23.3	25.3	18.4	18.7	18.4	19.1	23.9	26.0	10.5	15.4	23.2
Annual result before taxes on income	4.4	4.1	2.3	2.3	3.6	3.4	4.5	4.2	0.2	2.2	6.1
Equity	Percentage of tangible assets										
Equity	179.4	190.1	43.6	48.0	95.2	103.3	193.0	203.5	38.0	104.3	277.0
Long-term equity and liabilities	302.4	316.8	156.3	162.6	177.2	182.8	322.3	337.2	117.3	210.1	498.7
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	105.7	105.7	134.8	140.2	137.9	141.5	103.6	103.5	98.7	154.3	301.0
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	102.9	105.1	87.9	89.7	88.8	92.5	104.5	106.4	56.9	92.9	164.9
Cash resources, short-term debtors and inventories	144.2	144.2	138.9	144.2	149.7	154.0	143.7	143.2	110.8	155.7	251.0
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.9	5.4	5.0	4.9	6.1	5.8	5.9	5.4	2.2	5.7	10.9
Memo item											
Balance sheet total in € billion	600.0	645.7	1.1	1.1	48.3	49.0	550.6	595.6	-	-	-
Turnover in € billion	791.3	795.8	1.8	1.8	80.4	79.8	709.1	714.2	-	-	-
Number of enterprises	8,471	8,471	1,446	1,446	5,559	5,559	1,466	1,466	2,118	4,236	6,353

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 3 Manufacturing

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.0	0.9	0.5	0.4	0.7	0.7	1.1	1.0	0.0	0.1	0.5
Tangible assets	26.7	26.3	44.1	45.0	30.4	30.4	24.8	24.3	12.7	28.6	48.2
of which Land and buildings	11.8	11.8	25.5	26.4	14.9	15.2	10.3	10.2	0.0	10.4	25.7
Inventories	23.4	23.1	21.4	20.8	27.2	27.2	21.8	21.5	10.5	23.0	37.5
of which Finished products	8.5	8.6	11.9	11.8	10.6	10.5	7.6	7.7	0.4	6.0	16.2
Cash	5.4	5.4	5.3	5.2	6.0	6.0	5.2	5.1	0.3	2.0	7.5
Debtors	34.7	35.5	25.9	25.8	31.2	31.3	36.3	37.4	18.0	29.0	42.7
Short-term	32.5	32.9	23.8	23.9	29.2	28.9	34.0	34.7	16.2	26.3	39.4
of which											
Trade debtors	17.8	16.9	15.2	14.8	18.6	17.9	17.5	16.5	9.4	17.1	27.0
vis-à-vis affiliates	11.7	12.9	5.3	5.7	7.5	8.0	13.7	15.1	0.0	0.0	6.9
Long-term	2.2	2.6	2.0	1.9	2.0	2.4	2.3	2.7	0.0	0.0	0.8
of which vis-à-vis affiliates	1.3	1.6	1.1	0.9	1.1	1.5	1.4	1.7	0.0	0.0	0.0
Investments	1.4	1.3	0.3	0.3	0.8	0.7	1.7	1.6	0.0	0.0	0.0
Participating interests	7.1	7.1	1.8	1.7	3.4	3.3	8.8	8.8	0.0	0.0	0.7
Capital											
Equity	18.4	19.9	-0.5	-0.8	15.2	16.0	20.0	21.9	1.8	11.2	24.0
Liabilities	63.6	62.0	93.7	94.0	72.4	71.7	59.4	57.4	60.3	78.3	91.7
Short-term	43.6	43.5	43.6	44.5	46.3	47.6	42.5	41.8	27.5	46.4	66.6
of which											
to credit institutions	9.9	9.9	16.5	16.6	13.9	14.8	8.0	7.8	1.1	9.4	23.2
Trade creditors	11.0	10.2	12.1	12.1	12.6	11.7	10.3	9.6	4.7	9.8	18.4
to affiliates	12.5	13.3	5.5	5.4	9.9	11.1	13.7	14.4	0.0	0.4	9.8
Long-term	19.9	18.5	50.1	49.4	26.1	24.1	16.9	15.6	5.0	23.8	47.1
of which											
to credit institutions	10.2	9.7	39.5	39.2	15.0	13.8	7.8	7.6	0.0	10.5	31.0
to affiliates	8.6	7.4	7.9	7.4	9.8	8.9	8.1	6.8	0.0	0.0	8.6
Provisions	17.8	17.9	6.4	6.5	12.3	12.1	20.4	20.5	3.4	7.4	14.7
of which Provisions for pensions	7.7	7.7	1.1	1.1	4.3	4.3	9.3	9.3	0.0	0.0	2.7
Memo item Turnover	174.1	174.3	147.1	145.2	176.4	175.7	173.5	174.1	136.0	189.5	263.3
II Income statement											
Income	Percentage of total output										
Turnover	99.3	99.5	99.5	99.7	99.2	99.5	99.3	99.5	99.1	100.0	100.2
Change in stocks of own products	0.7	0.5	0.5	0.3	0.8	0.5	0.7	0.5	-0.2	0.0	0.9
Interest received	0.4	0.4	0.2	0.2	0.3	0.3	0.4	0.5	0.0	0.1	0.3
Other income ²	3.6	4.2	3.9	4.2	3.0	3.1	3.9	4.6	0.8	1.7	3.8
of which from participating interests	0.5	0.4	0.3	0.2	0.2	0.2	0.6	0.5	0.0	0.0	0.0
Total income ²	104.0	104.6	104.1	104.4	103.3	103.5	104.3	105.1	101.0	102.0	104.1
Costs											
Cost of materials	54.5	55.2	41.7	41.3	51.2	51.7	56.1	56.8	35.8	48.0	60.1
Labour costs	22.1	22.0	29.1	29.5	26.3	26.4	20.1	20.0	17.4	26.9	35.8
Depreciation	4.0	3.9	6.3	6.3	4.3	4.2	3.9	3.8	1.9	3.5	6.0
of which of tangible assets	3.7	3.6	6.0	5.8	4.0	3.8	3.6	3.4	1.7	3.2	5.6
Interest paid	1.3	1.4	3.0	3.1	1.5	1.7	1.2	1.2	0.8	1.6	2.9
Operating taxes	2.1	2.3	0.3	0.2	0.2	0.1	3.0	3.2	0.0	0.1	0.1
Other costs ²	15.1	15.0	17.2	17.8	15.5	15.6	14.9	14.8	10.8	14.7	20.3
Total costs before taxes on income ²	99.1	99.8	97.6	98.4	99.0	99.8	99.2	99.9	94.9	99.2	102.8
Annual result before taxes on income	4.9	4.8	6.6	6.0	4.3	3.7	5.1	5.2	0.6	3.2	8.0
Taxes on income and earnings	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.0	0.4	1.0
Annual result	4.0	4.0	5.9	5.3	3.4	3.0	4.3	4.4	0.4	2.8	6.9
III Other											
Inventories	Percentage of turnover										
Inventories	13.4	13.3	14.6	14.3	15.4	15.5	12.5	12.3	5.1	11.2	19.9
Short-term debtors	18.7	18.9	16.2	16.5	16.6	16.4	19.6	19.9	8.5	13.1	19.9
Annual result before taxes on income	4.9	4.8	6.6	6.0	4.3	3.7	5.2	5.3	0.6	3.2	8.0
Equity	Percentage of tangible assets										
Equity	69.1	75.7	-1.2	-1.8	50.1	52.7	80.8	89.8	6.4	41.5	116.3
Long-term equity and liabilities	174.9	177.2	118.5	114.0	152.5	148.7	187.9	193.9	86.8	142.8	283.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	124.7	125.0	107.5	104.5	126.6	122.2	124.3	126.5	76.2	119.7	213.5
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	89.2	90.1	67.2	65.8	77.4	74.5	95.0	98.0	43.9	73.0	122.3
Cash resources, short-term debtors and inventories	142.7	143.3	116.3	112.5	136.0	131.7	146.2	149.4	90.2	129.2	203.1
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	9.3	9.4	13.1	12.2	8.9	8.2	9.5	9.9	3.9	8.8	17.2
Memo item											
Balance sheet total in € billion	103.2	106.1	1.0	1.0	30.6	31.3	71.6	73.8	-	-	-
Turnover in € billion	179.7	185.0	1.5	1.5	54.0	55.0	124.3	128.5	-	-	-
Number of enterprises	5,869	5,869	1,482	1,482	3,615	3,615	772	772	1,467	2,935	4,402

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 3 Manufacturing

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.9	0.9	0.4	0.4	0.8	0.7	0.9	1.0	0.0	0.1	0.5
Tangible assets	26.1	25.6	44.7	44.8	30.4	30.1	24.3	23.7	11.9	28.0	47.6
of which Land and buildings	11.5	11.4	24.4	24.3	14.9	15.3	10.0	9.7	0.0	9.8	24.7
Inventories	23.8	22.4	19.9	20.0	26.9	26.3	22.6	21.0	10.8	22.6	36.8
of which Finished products	8.7	8.3	11.4	11.2	10.3	10.2	8.0	7.5	0.4	5.9	16.0
Cash	5.4	6.2	6.3	6.5	6.1	6.7	5.1	6.0	0.3	2.2	8.5
Debtors	35.2	34.9	26.1	25.7	31.4	31.5	36.7	36.3	17.9	29.0	42.7
Short-term	32.7	32.7	24.5	24.5	29.3	29.7	34.2	33.9	16.8	27.5	40.4
of which											
Trade debtors	16.5	15.7	14.7	14.2	18.5	17.7	15.8	15.0	9.0	16.7	26.7
vis-à-vis affiliates	13.1	14.2	6.3	6.9	7.8	9.0	15.2	16.3	0.0	0.4	9.1
Long-term	2.4	2.2	1.7	1.2	2.1	1.8	2.5	2.4	0.0	0.0	0.3
of which vis-à-vis affiliates	1.4	1.3	0.7	0.4	1.3	1.0	1.5	1.5	0.0	0.0	0.0
Investments	1.3	1.5	0.4	0.5	0.8	0.8	1.5	1.8	0.0	0.0	0.0
Participating interests	7.0	8.0	1.3	1.4	3.2	3.4	8.6	9.9	0.0	0.0	0.8
Capital											
Equity	20.3	21.8	3.0	3.0	16.7	18.3	22.0	23.3	3.0	12.8	26.6
Liabilities	60.9	59.3	90.1	90.3	70.7	69.2	56.7	55.2	57.5	75.6	89.7
Short-term	42.9	42.3	43.6	43.8	47.6	46.9	41.0	40.6	28.2	45.7	65.0
of which											
to credit institutions	9.4	8.5	16.1	16.3	14.1	13.1	7.5	6.6	0.6	8.1	22.3
Trade creditors	9.8	9.2	11.5	10.5	11.8	10.9	9.0	8.5	4.3	8.8	17.5
to affiliates	12.7	14.3	5.8	6.3	11.5	12.8	13.3	14.9	0.0	1.4	13.3
Long-term	18.0	17.0	46.6	46.5	23.1	22.3	15.7	14.6	2.5	20.2	43.7
of which											
to credit institutions	9.1	8.9	36.8	37.4	13.4	13.1	7.2	7.0	0.0	8.6	27.0
to affiliates	7.5	6.7	7.0	6.6	8.3	7.8	7.1	6.3	0.0	0.0	6.7
Provisions	18.6	18.8	6.5	6.5	12.4	12.3	21.1	21.4	3.6	7.9	15.8
of which Provisions for pensions	8.4	8.6	1.1	1.2	4.5	4.5	10.1	10.2	0.0	0.0	3.2
Memo item Turnover	172.7	167.9	140.9	138.1	179.4	174.0	170.4	165.9	133.9	186.5	260.2
II Income statement											
Income	Percentage of total output										
Turnover	99.4	99.9	99.7	99.5	99.6	99.8	99.4	100.0	99.3	100.0	100.3
Change in stocks of own products	0.6	0.1	0.3	0.5	0.4	0.2	0.6	0.0	-0.3	0.0	0.7
Interest received	0.4	0.4	0.3	0.2	0.3	0.3	0.4	0.4	0.0	0.1	0.3
Other income ²	4.4	4.4	4.2	4.4	3.1	3.5	4.9	4.8	0.8	1.8	4.0
of which from participating interests	0.5	0.5	0.2	0.1	0.2	0.2	0.6	0.6	0.0	0.0	0.0
Total income ²	104.8	104.8	104.5	104.6	103.5	103.9	105.4	105.2	101.0	102.1	104.3
Costs											
Cost of materials	54.7	54.1	40.2	39.3	51.5	50.7	56.2	55.7	35.2	47.1	59.3
Labour costs	21.7	21.9	29.4	30.1	26.4	27.0	19.6	19.8	17.4	27.3	36.5
Depreciation	3.9	3.9	6.7	6.4	4.2	4.2	3.8	3.8	1.9	3.4	5.9
of which of tangible assets	3.6	3.5	6.3	6.1	3.8	3.8	3.4	3.3	1.6	3.1	5.5
Interest paid	1.3	1.3	3.0	3.1	1.6	1.6	1.2	1.1	0.7	1.5	2.6
Operating taxes	2.5	2.7	0.2	0.2	0.2	0.2	3.5	3.7	0.0	0.0	0.1
Other costs ²	15.5	16.2	18.5	19.1	15.7	16.3	15.3	16.2	11.2	15.4	20.7
Total costs before taxes on income ²	99.6	100.2	98.0	98.2	99.6	100.0	99.6	100.2	94.9	99.2	102.9
Annual result before taxes on income	5.2	4.7	6.4	6.4	3.9	3.8	5.7	5.0	0.6	3.4	8.0
Taxes on income and earnings	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.8	0.0	0.4	1.1
Annual result	4.4	3.9	5.6	5.5	3.1	3.1	4.9	4.2	0.4	2.9	7.0
III Other											
Inventories	Percentage of turnover										
Inventories	13.8	13.3	14.1	14.5	15.0	15.1	13.3	12.6	5.3	11.4	19.5
Short-term debtors	19.0	19.5	17.4	17.7	16.3	17.1	20.1	20.5	8.9	13.8	20.8
Annual result before taxes on income	5.2	4.7	6.5	6.4	3.9	3.9	5.8	5.0	0.6	3.4	8.0
Equity	Percentage of tangible assets										
Equity	77.8	84.9	6.8	6.7	55.0	60.7	90.5	98.3	10.4	49.1	131.5
Long-term equity and liabilities	180.8	186.4	117.1	116.7	147.9	151.6	198.3	204.8	88.1	145.2	290.7
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	128.5	128.3	108.6	109.0	122.9	126.3	130.9	129.3	79.5	123.6	219.5
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	91.1	94.6	71.4	71.3	75.8	79.2	98.3	101.6	46.6	76.9	132.2
Cash resources, short-term debtors and inventories	146.6	147.5	117.0	117.0	132.3	135.3	153.4	153.3	94.0	132.3	210.6
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	9.9	8.6	12.1	11.9	8.5	8.1	10.5	8.7	4.0	8.7	16.6
Memo item											
Balance sheet total in € billion	95.7	97.7	0.8	0.8	26.6	26.8	68.3	70.1	-	-	-
Turnover in € billion	165.2	164.0	1.1	1.1	47.7	46.7	116.4	116.3	-	-	-
Number of enterprises	4,797	4,797	1,089	1,089	3,011	3,011	697	697	1,199	2,399	3,598

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

4 Manufacture of food products and beverages

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindere sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.3	1.3	0.5	0.4	1.1	1.1	1.3	1.3	0.0	0.1	0.4
Tangible assets	28.0	27.2	58.3	56.5	39.5	38.5	25.5	24.7	16.8	36.6	57.9
of which Land and buildings	13.7	13.3	35.5	34.3	19.1	19.0	12.4	12.0	0.1	13.2	30.2
Inventories	15.1	15.2	13.3	13.1	16.8	16.8	14.8	14.8	5.2	11.8	24.4
of which Finished products	8.2	8.4	7.6	7.2	8.2	8.3	8.2	8.4	1.6	4.8	11.5
Cash	3.8	3.9	4.3	4.9	4.1	4.9	3.7	3.6	0.4	2.2	7.2
Debtors	34.9	35.7	21.5	22.7	35.0	35.0	35.0	35.9	18.1	30.8	48.4
Short-term	30.6	31.9	19.4	20.9	30.1	30.4	30.8	32.3	14.6	26.7	43.5
of which											
Trade debtors	15.6	15.6	8.1	8.7	16.7	17.3	15.5	15.3	4.8	13.9	27.2
vis-à-vis affiliates	11.4	12.5	7.4	7.7	9.3	9.3	11.9	13.1	0.0	0.2	8.5
Long-term	4.3	3.8	2.1	1.8	4.9	4.6	4.1	3.6	0.0	0.0	1.8
of which vis-à-vis affiliates	1.8	1.4	0.3	0.1	1.5	1.7	1.9	1.3	0.0	0.0	0.0
Investments	3.2	3.4	0.4	0.4	0.7	0.9	3.7	4.0	0.0	0.0	0.0
Participating interests	13.5	13.2	1.1	1.2	2.5	2.6	15.8	15.4	0.0	0.0	0.7
Capital											
Equity	26.2	26.5	-5.4	-7.1	17.2	18.9	28.3	28.2	1.9	13.7	29.7
Liabilities	54.0	54.8	99.3	100.8	70.5	69.1	50.4	51.6	54.8	75.8	92.2
Short-term	38.8	39.8	38.3	41.7	46.2	45.8	37.3	38.6	27.4	45.7	65.7
of which											
to credit institutions	10.0	9.6	14.4	14.8	14.6	15.2	9.0	8.5	0.8	8.6	22.3
Trade creditors	12.8	12.4	10.1	10.8	15.6	15.5	12.3	11.8	5.6	12.7	25.1
to affiliates	9.7	11.0	5.4	5.9	8.7	8.2	9.9	11.6	0.0	0.3	7.8
Long-term	15.2	15.0	61.0	59.1	24.3	23.2	13.1	13.0	1.4	19.3	45.6
of which											
to credit institutions	9.3	8.4	51.9	50.4	16.7	15.9	7.5	6.7	0.0	10.2	31.9
to affiliates	3.3	3.3	7.1	5.6	5.5	5.2	2.9	2.9	0.0	0.0	1.6
Provisions	19.6	18.6	5.2	5.6	12.3	11.9	21.1	20.1	2.6	6.5	14.5
of which Provisions for pensions	8.5	8.4	1.1	1.2	4.5	4.5	9.4	9.2	0.0	0.0	3.2
Memo item Turnover	200.6	206.1	168.0	171.7	198.3	202.7	201.3	207.0	145.2	243.4	378.1
II Income statement											
Income	Percentage of total output										
Turnover	99.7	99.7	99.9	99.9	99.8	99.8	99.7	99.7	99.8	100.0	100.0
Change in stocks of own products	0.3	0.3	0.1	0.1	0.2	0.2	0.3	0.3	0.0	0.0	0.2
Interest received	0.4	0.5	0.3	0.2	0.3	0.3	0.5	0.5	0.0	0.1	0.4
Other income ²	3.6	4.3	3.5	3.5	3.0	3.0	3.8	4.6	0.7	1.6	3.7
of which from participating interests	0.6	0.7	0.0	0.0	0.1	0.1	0.7	0.8	0.0	0.0	0.0
Total income ²	104.1	104.8	103.7	103.7	103.3	103.4	104.2	105.1	100.9	101.9	104.2
Costs											
Cost of materials	66.0	67.2	42.9	43.2	60.6	61.0	67.3	68.6	37.5	57.8	75.6
Labour costs	12.2	11.7	28.4	28.2	17.0	16.3	11.2	10.7	8.6	16.5	27.5
Depreciation	3.6	3.2	6.1	5.9	4.3	4.1	3.4	3.0	1.5	3.1	6.2
of which of tangible assets	3.1	2.9	6.0	5.4	3.9	3.9	3.0	2.7	1.4	2.9	5.9
Interest paid	1.0	1.0	2.9	2.9	1.4	1.4	0.9	0.9	0.5	1.2	2.5
Operating taxes	1.1	1.4	0.7	0.6	1.1	1.2	1.1	1.5	0.0	0.0	0.2
Other costs ²	17.3	16.8	19.3	19.4	17.0	16.7	17.4	16.8	9.7	15.8	23.0
Total costs before taxes on income ²	101.2	101.4	100.4	100.3	101.3	100.7	101.2	101.5	97.4	100.1	103.0
Annual result before taxes on income	2.9	3.4	3.4	3.5	2.0	2.7	3.0	3.6	0.3	2.0	5.2
Taxes on income and earnings	0.8	0.7	0.6	0.5	0.6	0.6	0.8	0.8	0.0	0.2	0.7
Annual result	2.0	2.7	2.8	3.0	1.4	2.1	2.2	2.8	0.2	1.5	4.3
III Other											
Inventories	Percentage of turnover										
Inventories	7.5	7.4	7.9	7.7	8.5	8.3	7.3	7.2	2.0	4.8	10.0
Short-term debtors	15.3	15.5	11.6	12.2	15.2	15.0	15.3	15.6	6.3	11.1	16.7
Annual result before taxes on income	2.9	3.4	3.4	3.5	2.0	2.7	3.0	3.6	0.3	2.0	5.2
Equity	Percentage of tangible assets										
Equity	93.7	97.4	-9.2	-12.6	43.5	49.0	111.0	114.2	5.6	43.6	112.9
Long-term equity and liabilities	182.0	186.0	98.9	96.3	119.7	123.8	202.8	207.0	76.6	115.9	214.7
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	105.5	108.7	92.8	90.4	97.8	101.1	107.2	110.4	67.2	100.0	155.9
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	93.7	95.7	62.5	62.6	74.7	77.9	98.7	100.2	45.3	75.0	122.4
Cash resources, short-term debtors and inventories	132.7	133.7	97.3	94.1	111.2	114.5	138.3	138.6	76.4	111.8	168.0
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.1	7.7	9.7	10.1	5.5	7.1	6.2	7.8	3.4	7.0	13.7
Memo item											
Balance sheet total in € billion	38.8	40.4	0.2	0.2	6.5	6.7	32.1	33.4	-	-	-
Turnover in € billion	77.7	83.2	0.4	0.4	12.8	13.7	64.5	69.2	-	-	-
Number of enterprises	1,548	1,548	370	370	839	839	339	339	387	774	1,161

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 4 Manufacture of food products and beverages

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.2	1.1	0.4	0.4	1.1	1.1	1.3	1.1	0.0	0.1	0.4
Tangible assets	27.2	25.9	55.0	56.9	40.2	40.4	24.5	23.1	15.8	35.0	54.9
of which Land and buildings	12.9	12.2	32.4	34.0	19.5	19.4	11.6	10.8	0.1	11.9	26.6
Inventories	15.2	14.0	13.7	14.1	15.6	15.6	15.2	13.7	5.5	11.7	23.6
of which Finished products	8.6	7.7	7.7	8.4	8.2	8.2	8.7	7.7	1.6	4.8	11.7
Cash	3.8	4.3	4.8	4.4	5.1	5.3	3.5	4.1	0.5	2.4	7.8
Debtors	35.1	33.6	24.2	22.1	33.6	33.6	35.5	33.6	18.5	31.8	48.7
Short-term	31.2	30.0	21.9	20.0	29.0	29.6	31.7	30.1	15.6	28.0	44.8
of which											
Trade debtors	15.5	14.6	9.5	9.0	16.1	15.8	15.4	14.4	5.5	14.3	27.9
vis-à-vis affiliates	11.8	12.5	6.9	7.0	9.0	10.1	12.4	13.0	0.0	0.7	10.0
Long-term	3.9	3.5	2.3	2.0	4.7	4.0	3.8	3.5	0.0	0.0	1.7
of which vis-à-vis affiliates	1.4	1.2	0.1	0.2	2.1	1.4	1.2	1.1	0.0	0.0	0.0
Investments	3.6	3.4	0.3	0.7	1.0	0.7	4.1	3.9	0.0	0.0	0.0
Participating interests	13.6	17.6	0.9	0.9	2.9	3.0	15.7	20.3	0.0	0.0	0.8
Capital											
Equity	27.2	28.4	-6.1	-5.3	19.8	22.2	28.8	29.7	3.6	17.0	32.7
Liabilities	54.3	53.5	100.6	99.6	68.1	66.0	51.4	51.0	51.1	71.9	89.5
Short-term	39.4	37.9	41.7	38.1	44.5	43.2	38.4	36.9	28.2	44.5	64.1
of which											
to credit institutions	9.4	8.6	14.0	13.5	14.4	13.5	8.4	7.6	0.5	7.3	20.6
Trade creditors	12.6	11.3	12.4	10.8	14.4	13.9	12.3	10.8	5.7	12.5	23.0
to affiliates	10.8	12.4	4.8	5.1	8.2	8.5	11.4	13.1	0.0	0.7	10.4
Long-term	14.9	15.7	58.9	61.5	23.6	22.7	12.9	14.1	0.6	17.6	41.4
of which											
to credit institutions	8.4	7.6	49.6	51.8	16.8	16.4	6.5	5.8	0.0	9.3	27.3
to affiliates	3.4	5.4	6.4	6.7	5.0	4.8	3.1	5.5	0.0	0.0	0.4
Provisions	18.4	18.0	5.3	5.7	11.9	11.8	19.7	19.3	2.9	7.2	15.5
of which Provisions for pensions	8.0	7.6	1.3	1.4	4.3	4.3	8.8	8.2	0.0	0.0	3.5
Memo item Turnover	210.3	198.5	168.6	178.4	191.6	190.3	214.2	200.2	146.5	242.1	384.1
II Income statement											
Income	Percentage of total output										
Turnover	99.7	100.1	99.8	100.0	99.8	99.8	99.7	100.2	99.9	100.0	100.1
Change in stocks of own products	0.3	-0.1	0.2	0.0	0.2	0.2	0.3	-0.2	-0.1	0.0	0.1
Interest received	0.4	0.4	0.3	0.2	0.3	0.3	0.5	0.4	0.0	0.1	0.4
Other income ²	4.3	4.0	3.9	3.7	3.0	3.2	4.5	4.1	0.6	1.6	3.7
of which from participating interests	0.7	0.5	0.1	0.0	0.1	0.1	0.8	0.6	0.0	0.0	0.0
Total income ²	104.7	104.4	104.2	104.0	103.4	103.5	105.0	104.6	100.8	101.9	104.1
Costs											
Cost of materials	67.6	66.6	43.5	41.8	59.9	58.7	69.0	68.1	38.1	57.6	75.2
Labour costs	11.3	11.8	27.8	28.8	16.8	17.2	10.3	10.8	8.5	15.9	26.7
Depreciation	3.2	3.3	5.8	5.5	4.4	4.4	3.0	3.1	1.5	2.9	6.2
of which of tangible assets	2.9	2.9	5.4	5.3	4.1	4.1	2.6	2.7	1.4	2.7	5.7
Interest paid	0.9	0.9	3.0	2.8	1.4	1.3	0.9	0.8	0.4	1.0	2.1
Operating taxes	1.7	1.5	0.8	0.7	1.1	1.2	1.8	1.6	0.0	0.0	0.1
Other costs ²	16.6	17.2	20.1	20.6	17.1	17.4	16.5	17.1	10.1	16.1	23.7
Total costs before taxes on income ²	101.4	101.4	101.0	100.4	100.7	100.2	101.5	101.6	97.0	100.0	103.0
Annual result before taxes on income	3.4	3.0	3.1	3.6	2.7	3.3	3.5	3.0	0.4	2.2	5.2
Taxes on income and earnings	0.7	0.8	0.4	0.5	0.6	0.7	0.7	0.8	0.0	0.2	0.9
Annual result	2.6	2.2	2.7	3.1	2.1	2.6	2.7	2.1	0.3	1.7	4.4
III Other											
Inventories	Percentage of turnover										
Inventories	7.2	7.0	8.1	7.9	8.1	8.2	7.1	6.8	2.1	4.8	9.6
Short-term debtors	14.8	15.1	13.0	11.2	15.1	15.6	14.8	15.1	6.9	11.7	17.4
Annual result before taxes on income	3.4	3.0	3.1	3.6	2.7	3.4	3.5	3.0	0.4	2.2	5.2
Equity	Percentage of tangible assets										
Equity	99.9	109.4	-11.1	-9.4	49.3	55.0	117.4	128.3	10.9	50.9	125.5
Long-term equity and liabilities	187.5	202.1	100.3	103.2	121.9	124.7	209.5	228.3	77.9	121.8	224.9
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	108.2	105.9	93.9	96.9	99.3	103.6	110.1	106.3	70.6	104.3	160.9
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	94.9	95.9	64.3	64.8	77.7	81.8	98.9	99.1	47.3	82.5	134.0
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	7.6	6.2	9.7	10.6	6.7	7.6	7.7	5.9	3.4	7.1	13.4
Memo item											
Balance sheet total in € billion	39.4	42.1	0.2	0.2	6.4	6.6	32.8	35.4	-	-	-
Turnover in € billion	82.9	83.6	0.3	0.3	12.3	12.5	70.3	70.8	-	-	-
Number of enterprises	1,380	1,380	266	266	769	769	345	345	345	690	1,035

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 4 Manufacture of food products and beverages

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.2	1.1	0.4	0.3	1.0	1.0	1.2	1.2	0.0	0.1	0.5
Tangible assets	26.5	25.4	41.9	41.8	37.7	37.2	24.4	23.3	11.8	29.3	48.3
of which Land and buildings	12.6	12.0	18.9	18.7	18.2	18.2	11.6	11.0	0.0	7.2	22.6
Inventories	14.4	14.5	17.5	18.0	15.9	15.7	14.2	14.3	5.4	12.2	23.9
of which Finished products	8.4	8.6	8.6	8.5	7.6	7.5	8.5	8.8	1.6	5.0	11.5
Cash	3.7	3.8	5.2	6.1	4.4	4.9	3.6	3.7	0.3	2.1	7.6
Debtors	32.9	34.0	32.8	31.7	36.5	36.4	32.3	33.6	22.4	35.8	52.5
Short-term	29.0	30.7	31.1	29.9	31.1	31.6	28.7	30.5	19.3	32.0	48.3
of which											
Trade debtors	14.2	14.2	12.0	12.5	15.4	16.1	14.0	13.9	5.7	16.2	30.2
vis-à-vis affiliates	11.3	12.4	14.4	12.5	11.6	11.8	11.2	12.5	0.0	1.9	14.1
Long-term	3.9	3.3	1.7	1.8	5.4	4.8	3.6	3.1	0.0	0.0	2.5
of which vis-à-vis affiliates	1.7	1.2	0.0	0.2	1.6	1.6	1.7	1.1	0.0	0.0	0.0
Investments	4.6	4.9	0.8	0.8	1.1	1.3	5.3	5.6	0.0	0.0	0.0
Participating interests	16.4	16.0	0.8	0.7	3.1	3.2	18.8	18.2	0.0	0.0	0.8
Capital											
Equity	29.8	29.3	11.3	8.9	20.7	21.8	31.5	30.7	5.9	18.1	33.4
Liabilities	47.5	49.5	80.2	81.6	65.5	64.7	44.3	46.8	48.3	68.6	85.8
Short-term	35.7	37.1	44.5	44.4	44.9	44.7	34.1	35.7	29.8	46.3	64.4
of which											
to credit institutions	8.5	8.2	14.0	14.8	13.9	13.7	7.5	7.2	0.7	7.6	19.4
Trade creditors	12.2	11.8	12.4	13.3	15.1	15.5	11.7	11.1	6.3	14.0	27.3
to affiliates	9.1	10.9	8.3	7.3	8.5	8.3	9.2	11.4	0.0	1.0	9.8
Long-term	11.8	12.5	35.7	37.3	20.6	20.0	10.2	11.1	0.0	12.7	30.4
of which											
to credit institutions	7.2	6.5	25.5	26.1	14.9	14.3	5.8	5.1	0.0	4.8	20.1
to affiliates	1.5	2.0	9.1	10.1	3.6	3.5	1.1	1.7	0.0	0.0	0.7
Provisions	22.6	21.0	8.5	9.4	13.8	13.5	24.2	22.4	3.6	8.6	17.6
of which Provisions for pensions	10.3	10.0	2.9	3.4	5.5	5.4	11.2	10.8	0.0	0.2	5.8
Memo item Turnover	193.2	196.0	176.4	186.4	194.6	198.9	193.1	195.5	152.4	254.9	392.0
II Income statement											
Income	Percentage of total output										
Turnover	99.8	99.7	99.8	99.8	100.0	99.8	99.7	99.6	99.6	100.0	100.0
Change in stocks of own products	0.2	0.3	0.2	0.2	0.0	0.2	0.3	0.4	0.0	0.0	0.4
Interest received	0.5	0.6	0.6	0.5	0.4	0.4	0.5	0.6	0.0	0.1	0.5
Other income ²	3.9	5.0	3.3	3.3	3.3	3.3	4.0	5.3	0.7	1.7	3.8
of which from participating interests	0.6	0.8	0.0	0.0	0.1	0.1	0.7	0.9	0.0	0.0	0.0
Total income ²	104.4	105.5	103.8	103.8	103.7	103.7	104.5	105.8	101.0	102.1	104.5
Costs											
Cost of materials	66.6	68.0	46.8	47.5	61.1	61.3	67.6	69.2	41.8	62.3	79.5
Labour costs	11.8	11.2	27.8	27.9	17.1	16.4	10.8	10.3	7.8	14.9	25.3
Depreciation	3.6	3.3	4.4	4.3	4.1	3.9	3.5	3.1	1.3	2.7	5.7
of which of tangible assets	3.2	2.8	4.4	4.2	3.8	3.6	3.0	2.7	1.2	2.5	5.4
Interest paid	0.9	0.9	2.1	2.1	1.3	1.3	0.8	0.9	0.4	0.9	1.8
Operating taxes	1.2	1.7	0.4	0.3	1.4	1.5	1.2	1.8	0.0	0.1	0.1
Other costs ²	17.7	17.0	20.9	20.1	16.9	16.8	17.8	17.1	8.7	15.3	23.8
Total costs before taxes on income ²	101.8	102.2	102.4	102.2	101.8	101.3	101.8	102.4	98.8	100.7	103.5
Annual result before taxes on income	2.6	3.3	1.4	1.6	1.9	2.5	2.8	3.5	0.1	1.2	3.6
Taxes on income and earnings	1.0	0.8	0.9	0.7	0.7	0.6	1.0	0.9	0.0	0.1	0.8
Annual result	1.7	2.5	0.5	0.9	1.2	1.9	1.8	2.6	0.1	0.9	2.6
III Other											
Inventories	Percentage of turnover										
Inventories	7.5	7.4	9.9	9.6	8.1	7.9	7.3	7.3	2.1	4.8	10.0
Short-term debtors	15.0	15.7	17.6	16.0	16.0	15.9	14.9	15.6	8.0	12.4	18.4
Annual result before taxes on income	2.6	3.3	1.4	1.6	1.9	2.5	2.8	3.5	0.1	1.2	3.6
Equity	Percentage of tangible assets										
Equity	112.6	115.4	27.0	21.4	54.8	58.5	128.7	131.5	18.1	60.8	156.0
Long-term equity and liabilities	200.0	207.1	121.3	120.6	127.4	129.8	220.1	228.9	85.5	140.9	298.3
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	106.3	111.1	113.3	112.9	100.4	103.1	107.2	112.5	72.6	111.0	178.5
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	99.8	102.4	83.1	82.8	80.0	83.0	104.4	106.7	54.3	86.4	136.9
Cash resources, short-term debtors and inventories	140.2	141.5	122.4	123.3	115.4	118.2	146.0	146.6	87.9	123.7	181.8
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.0	6.7	4.6	5.6	4.9	6.3	5.0	6.8	2.3	5.3	9.5
Memo item											
Balance sheet total in € billion	25.9	27.2	0.1	0.1	3.9	4.0	21.9	23.1	-	-	-
Turnover in € billion	50.0	53.3	0.1	0.1	7.5	8.0	42.4	45.2	-	-	-
Number of enterprises	769	769	99	99	479	479	191	191	192	385	577

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 4 Manufacture of food products and beverages

	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.3	1.1	0.2	0.2	1.1	1.0	1.3	1.1	0.0	0.1	0.4
Tangible assets	25.4	23.9	44.4	48.9	39.4	40.0	23.2	21.5	13.0	29.5	50.3
of which Land and buildings	11.6	10.9	22.3	24.9	18.6	18.5	10.5	9.8	0.0	8.0	21.9
Inventories	14.6	12.9	16.9	17.5	14.5	14.6	14.6	12.7	5.5	11.1	23.0
of which Finished products	8.6	7.6	8.8	9.1	7.2	7.5	8.8	7.6	1.5	4.4	11.4
Cash	3.7	4.2	5.4	3.9	5.2	5.3	3.4	4.1	0.5	2.5	8.1
Debtors	33.6	31.1	31.1	27.4	34.6	34.2	33.4	30.7	21.5	34.8	53.1
Short-term	30.1	27.9	29.3	25.5	29.5	30.1	30.2	27.6	18.6	32.0	48.2
of which											
Trade debtors	14.2	13.0	12.1	10.5	14.8	15.0	14.1	12.7	5.5	15.4	29.9
vis-à-vis affiliates	11.9	12.4	10.6	10.4	10.6	11.3	12.1	12.6	0.0	2.5	15.3
Long-term	3.5	3.2	1.8	1.9	5.1	4.1	3.3	3.1	0.0	0.0	2.0
of which vis-à-vis affiliates	1.4	1.1	0.2	0.0	2.5	1.5	1.2	1.1	0.0	0.0	0.0
Investments	4.9	4.5	0.5	0.5	1.4	0.9	5.5	5.1	0.0	0.0	0.0
Participating interests	16.4	22.0	0.8	1.0	3.4	3.6	18.4	24.7	0.0	0.0	0.9
Capital											
Equity	30.0	31.3	5.0	5.5	22.6	24.5	31.3	32.3	6.6	21.2	38.0
Liabilities	49.1	48.8	88.0	87.1	63.9	62.4	46.7	46.7	44.3	65.1	84.1
Short-term	36.6	34.6	43.1	40.2	42.3	41.7	35.7	33.6	28.1	44.1	63.3
of which											
to credit institutions	7.6	6.5	14.1	11.3	12.4	12.0	6.8	5.7	0.1	6.0	18.2
Trade creditors	12.0	10.4	15.5	12.0	14.4	14.2	11.7	9.9	6.2	13.4	24.8
to affiliates	11.0	12.1	6.0	8.0	7.6	7.9	11.6	12.8	0.0	1.3	11.4
Long-term	12.5	14.1	44.9	46.9	21.6	20.7	11.0	13.1	0.0	11.1	28.8
of which											
to credit institutions	6.7	5.9	31.8	32.8	15.6	14.8	5.2	4.5	0.0	4.9	19.8
to affiliates	2.0	4.8	11.8	11.7	4.5	4.4	1.5	4.9	0.0	0.0	0.0
Provisions	20.7	19.9	6.8	7.4	13.4	13.1	21.9	20.9	3.4	9.1	17.2
of which Provisions for pensions	9.5	8.8	2.6	2.8	5.1	5.1	10.2	9.4	0.0	0.0	5.3
Memo item Turnover	201.0	186.8	166.3	175.5	186.6	186.4	203.4	186.9	150.3	247.8	392.8
II Income statement											
Income	Percentage of total output										
Turnover	99.7	100.2	99.6	100.0	99.8	99.8	99.7	100.3	99.9	100.0	100.2
Change in stocks of own products	0.3	-0.2	0.4	0.0	0.2	0.2	0.3	-0.3	-0.2	0.0	0.1
Interest received	0.5	0.5	0.7	0.4	0.4	0.4	0.5	0.5	0.0	0.1	0.4
Other income ²	4.8	4.4	4.2	3.8	3.3	3.4	5.0	4.5	0.6	1.7	3.9
of which from participating interests	0.8	0.6	0.3	0.1	0.1	0.2	0.9	0.6	0.0	0.0	0.0
Total income ²	105.3	104.9	104.9	104.2	103.7	103.8	105.5	105.0	100.8	102.1	104.3
Costs											
Cost of materials	68.0	66.8	47.3	45.5	60.1	59.2	69.1	68.0	40.4	61.0	78.0
Labour costs	10.9	11.5	27.5	28.3	17.0	17.3	10.0	10.6	7.9	14.4	25.1
Depreciation	3.2	3.3	4.7	5.1	4.2	4.2	3.0	3.1	1.3	2.6	5.9
of which of tangible assets	2.8	2.8	4.5	4.9	3.9	3.9	2.7	2.7	1.2	2.4	5.3
Interest paid	0.9	0.9	2.7	2.3	1.4	1.3	0.8	0.8	0.3	0.9	1.8
Operating taxes	2.1	1.9	0.6	0.5	1.4	1.5	2.2	2.0	0.0	0.0	0.1
Other costs ²	17.1	17.8	21.5	21.6	17.0	17.2	17.1	17.8	9.0	15.9	24.1
Total costs before taxes on income ²	102.1	102.1	104.4	103.4	101.1	100.6	102.3	102.3	98.1	100.6	103.5
Annual result before taxes on income	3.2	2.7	0.4	0.8	2.6	3.2	3.3	2.7	0.2	1.5	4.2
Taxes on income and earnings	0.8	0.9	0.5	0.5	0.6	0.8	0.8	0.9	0.0	0.1	0.9
Annual result	2.4	1.8	0.0	0.3	2.0	2.4	2.4	1.8	0.1	1.1	3.2
III Other											
Inventories	Percentage of turnover										
Inventories	7.3	6.9	10.2	10.0	7.7	7.8	7.2	6.8	2.2	4.7	9.3
Short-term debtors	15.0	15.0	17.6	14.5	15.8	16.2	14.8	14.8	7.9	12.4	18.5
Annual result before taxes on income	3.2	2.7	0.4	0.8	2.6	3.2	3.3	2.7	0.2	1.5	4.2
Equity	Percentage of tangible assets										
Equity	118.1	130.8	114.4	113.3	57.5	61.2	134.8	150.6	23.6	69.3	158.9
Long-term equity and liabilities	208.6	230.2	120.0	114.6	129.0	129.0	230.2	258.6	83.2	139.2	271.9
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	110.1	105.9	112.6	107.8	102.1	105.5	111.4	105.9	73.3	112.3	181.2
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	101.1	100.6	81.2	74.5	83.7	86.4	104.4	103.3	53.0	91.5	144.3
Cash resources, short-term debtors and inventories	140.9	138.0	120.4	118.0	117.9	121.5	145.2	141.1	88.5	129.3	190.7
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.6	5.1	4.5	4.5	6.2	6.8	6.7	4.8	2.2	5.4	10.6
Memo item											
Balance sheet total in € billion	28.0	30.3	0.1	0.1	3.8	3.9	24.1	26.3	-	-	-
Turnover in € billion	56.3	56.5	0.1	0.1	7.1	7.3	49.1	49.2	-	-	-
Number of enterprises	740	740	88	88	450	450	202	202	185	370	555

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 4 Manufacture of food products and beverages

	Non-corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.4	1.6	0.5	0.5	1.2	1.2	1.5	1.8	0.0	0.0	0.3
Tangible assets	31.1	30.8	65.8	62.9	42.1	40.4	27.8	27.8	24.4	45.1	65.3
of which Land and buildings	15.9	15.9	43.1	41.1	20.3	20.3	14.3	14.4	3.4	18.8	39.0
Inventories	16.5	16.6	11.4	11.0	18.3	18.4	16.2	16.2	5.0	11.3	24.5
of which Finished products	7.9	7.9	7.2	6.6	9.2	9.4	7.5	7.5	1.6	4.8	11.5
Cash	3.9	3.9	3.8	4.4	3.7	4.9	3.9	3.6	0.4	2.3	6.8
Debtors	38.8	39.0	16.4	18.8	32.7	32.8	40.7	41.0	12.7	26.0	42.5
Short-term	33.9	34.3	14.1	17.0	28.6	28.5	35.5	36.1	10.6	21.6	36.5
of which											
Trade debtors	18.6	18.5	6.4	7.1	18.5	18.9	18.8	18.6	4.0	12.3	24.3
vis-à-vis affiliates	11.6	12.5	4.2	5.5	5.9	5.7	13.2	14.5	0.0	0.0	4.3
Long-term	5.0	4.7	2.2	1.8	4.1	4.3	5.2	4.8	0.0	0.0	1.1
of which vis-à-vis affiliates	2.1	1.8	0.4	0.0	1.3	1.9	2.3	1.8	0.0	0.0	0.0
Investments	0.2	0.3	0.2	0.3	0.2	0.3	0.2	0.4	0.0	0.0	0.0
Participating interests	7.6	7.5	1.3	1.4	1.5	1.7	9.3	9.1	0.0	0.0	0.7
Capital											
Equity	19.1	20.5	- 13.0	- 14.2	12.0	14.6	21.4	22.6	- 7.0	9.7	23.4
Liabilities	67.2	65.5	108.0	109.2	77.9	75.6	63.8	62.2	63.8	82.6	102.6
Short-term	45.0	45.5	35.4	40.5	48.1	47.5	44.4	45.0	25.4	45.4	67.6
of which											
to credit institutions	13.0	12.6	14.6	14.7	15.7	17.3	12.3	11.3	1.1	9.4	24.4
Trade creditors	14.0	13.7	9.0	9.7	16.2	15.7	13.6	13.2	5.0	11.4	22.9
to affiliates	10.9	11.2	4.0	5.3	9.1	8.0	11.5	12.1	0.0	0.0	6.5
Long-term	22.1	20.0	72.5	68.7	29.8	28.0	19.4	17.2	7.0	30.3	66.2
of which											
to credit institutions	13.5	12.5	64.0	61.0	19.2	18.1	11.3	10.3	0.0	19.6	50.4
to affiliates	7.1	5.9	6.2	3.6	8.4	7.6	6.8	5.5	0.0	0.0	2.6
Provisions	13.5	13.7	3.7	3.9	10.1	9.7	14.6	14.9	2.0	4.9	10.8
of which Provisions for pensions	5.0	5.0	0.3	0.3	3.2	3.1	5.6	5.5	0.0	0.0	0.4
Memo item Turnover	215.4	226.9	164.1	165.3	203.8	208.2	219.2	232.8	141.5	233.5	363.3
II Income statement											
Income	Percentage of total output										
Turnover	99.7	99.8	99.9	100.0	99.6	99.8	99.7	99.8	99.9	100.0	100.0
Change in stocks of own products	0.3	0.2	0.1	0.0	0.4	0.2	0.3	0.2	0.0	0.0	0.1
Interest received	0.3	0.3	0.1	0.1	0.3	0.2	0.3	0.3	0.0	0.0	0.2
Other income ²	3.1	3.3	3.6	3.6	2.4	2.7	3.3	3.4	0.6	1.5	3.5
of which from participating interests	0.5	0.6	0.0	0.0	0.1	0.1	0.6	0.7	0.0	0.0	0.0
Total income ²	103.4	103.5	103.7	103.7	102.7	102.9	103.6	103.7	100.8	101.7	103.8
Costs											
Cost of materials	65.1	65.8	41.0	41.1	59.8	60.5	66.6	67.4	33.6	53.3	71.2
Labour costs	13.1	12.4	28.6	28.4	16.8	16.2	12.0	11.4	9.4	18.4	28.6
Depreciation	3.4	3.1	7.0	6.8	4.6	4.4	3.1	2.8	1.9	3.6	6.7
of which of tangible assets	3.1	2.9	6.8	6.1	4.1	4.1	2.8	2.6	1.7	3.5	6.5
Interest paid	1.2	1.1	3.3	3.3	1.5	1.6	1.1	1.0	0.7	1.6	3.1
Operating taxes	0.8	0.9	0.9	0.7	0.7	0.6	0.8	0.9	0.0	0.0	0.2
Other costs ²	16.7	16.5	18.5	19.1	17.1	16.7	16.5	16.4	11.0	16.4	22.4
Total costs before taxes on income ²	100.2	99.9	99.3	99.3	100.6	99.9	100.1	99.9	96.1	99.3	102.4
Annual result before taxes on income	3.2	3.7	4.4	4.4	2.1	2.9	3.5	3.8	0.7	2.8	6.6
Taxes on income and earnings	0.5	0.6	0.4	0.4	0.5	0.6	0.5	0.6	0.0	0.2	0.7
Annual result	2.7	3.1	4.0	4.0	1.6	2.4	3.0	3.2	0.5	2.6	5.8
III Other											
Inventories	Percentage of turnover										
Inventories	7.7	7.3	7.0	6.7	9.0	8.8	7.4	6.9	2.0	4.8	9.9
Short-term debtors	15.7	15.1	8.6	10.3	14.0	13.7	16.2	15.5	4.3	9.5	15.2
Annual result before taxes on income	3.2	3.7	4.4	4.4	2.1	2.9	3.5	3.8	0.7	2.8	6.6
Equity	Percentage of tangible assets										
Equity	61.3	66.7	- 19.8	- 22.5	28.5	36.2	77.0	81.5	- 12.2	25.2	76.5
Long-term equity and liabilities	151.2	150.2	92.3	89.1	109.5	115.8	169.6	165.6	69.7	102.8	165.2
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	104.0	103.4	86.8	83.8	94.1	98.2	107.2	105.4	62.5	93.3	132.4
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	84.0	84.4	50.7	52.8	67.4	70.7	89.0	88.6	35.3	63.8	111.6
Cash resources, short-term debtors and inventories	120.7	120.8	82.9	80.0	105.4	109.4	125.5	124.5	66.0	102.0	153.5
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	8.4	9.6	12.0	12.1	6.5	8.2	8.8	10.0	5.0	9.5	18.9
Memo item											
Balance sheet total in € billion	12.9	13.2	0.1	0.2	2.6	2.7	10.1	10.3	-	-	-
Turnover in € billion	27.8	30.0	0.2	0.3	5.3	5.7	22.2	24.0	-	-	-
Number of enterprises	779	779	271	271	360	360	148	148	195	390	584

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 4 Manufacture of food products and beverages

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹		2001		2002		2001		2002		had a ratio of less than [...%]
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.1	1.0	0.5	0.5	1.2	1.1	1.1	1.0	0.0	0.0	0.4
Tangible assets	31.5	31.1	61.3	61.6	41.5	40.9	28.1	27.9	21.8	41.0	59.2
of which Land and buildings	16.1	15.6	38.4	39.5	20.8	20.9	14.4	13.8	1.9	16.3	33.8
Inventories	16.8	16.6	11.8	12.0	17.3	17.0	16.8	16.5	5.5	12.0	24.4
of which Finished products	8.5	8.0	7.1	8.0	9.7	9.2	8.2	7.7	1.7	4.9	12.5
Cash	4.1	4.4	4.5	4.7	5.0	5.2	3.9	4.2	0.4	2.2	7.6
Debtors	39.0	39.7	20.1	18.9	32.2	32.7	41.3	42.0	15.2	28.2	43.8
Short-term	34.0	35.3	17.5	16.8	28.2	29.0	35.9	37.4	12.7	24.0	40.1
of which											
Trade debtors	18.8	18.6	8.0	8.1	18.0	16.9	19.1	19.2	5.4	13.1	26.6
vis-à-vis affiliates	11.7	12.8	4.8	4.9	6.5	8.2	13.3	14.2	0.0	0.0	6.1
Long-term	5.0	4.4	2.6	2.1	4.0	3.8	5.3	4.6	0.0	0.0	1.0
of which vis-à-vis affiliates	1.4	1.3	0.1	0.3	1.5	1.3	1.3	1.3	0.0	0.0	0.0
Investments	0.4	0.6	0.3	0.7	0.4	0.4	0.4	0.6	0.0	0.0	0.0
Participating interests	6.7	6.3	0.9	0.9	2.2	2.2	8.1	7.6	0.0	0.0	0.8
Capital											
Equity	20.1	20.9	-12.7	-11.8	15.8	18.9	21.8	21.9	1.0	13.0	26.3
Liabilities	66.9	65.6	108.1	107.1	74.2	71.2	64.2	63.5	60.6	79.1	93.7
Short-term	46.3	46.1	40.9	36.9	47.7	45.5	45.9	46.4	28.3	45.3	65.2
of which											
to credit institutions	13.8	13.9	13.9	14.9	17.2	15.7	12.8	13.3	1.4	9.5	23.9
Trade creditors	14.0	13.5	10.5	10.1	14.4	13.5	13.9	13.6	5.1	11.5	21.5
to affiliates	10.4	13.0	4.2	3.4	9.1	9.4	10.8	14.2	0.0	0.4	9.8
Long-term	20.6	19.5	67.2	70.2	26.5	25.7	18.3	17.2	6.1	24.6	53.5
of which											
to credit institutions	12.4	11.9	60.2	63.0	18.5	18.6	10.0	9.3	0.0	15.6	41.3
to affiliates	7.0	6.8	3.2	3.7	5.8	5.2	7.4	7.3	0.0	0.0	1.4
Provisions	12.7	13.2	4.4	4.6	9.9	9.8	13.7	14.3	2.5	5.8	12.6
of which Provisions for pensions	4.3	4.3	0.5	0.6	3.0	3.0	4.7	4.7	0.0	0.0	0.8
Memo item Turnover	233.1	228.4	170.0	180.2	198.8	196.1	244.2	238.4	144.1	236.0	378.9
II Income statement											
Income	Percentage of total output										
Turnover	99.8	99.9	99.9	100.0	99.8	99.8	99.8	99.9	99.9	100.0	100.0
Change in stocks of own products	0.2	0.1	0.1	0.0	0.2	0.2	0.2	0.1	0.0	0.0	0.1
Interest received	0.3	0.3	0.1	0.1	0.2	0.3	0.3	0.3	0.0	0.0	0.3
Other income ²	3.2	3.2	3.7	3.7	2.6	2.9	3.4	3.2	0.6	1.6	3.5
of which from participating interests	0.6	0.5	0.0	0.0	0.2	0.1	0.7	0.6	0.0	0.0	0.0
Total income ²	103.5	103.5	103.8	103.8	102.9	103.2	103.7	103.5	100.8	101.7	103.8
Costs											
Cost of materials	66.8	66.1	41.4	39.7	59.6	58.0	68.8	68.3	34.7	53.4	71.7
Labour costs	12.2	12.5	28.0	29.2	16.5	17.0	11.0	11.3	9.4	17.9	27.7
Depreciation	3.2	3.5	6.5	5.7	4.6	4.6	2.8	3.2	1.8	3.3	6.6
of which of tangible assets	3.0	3.0	5.9	5.5	4.4	4.4	2.6	2.7	1.7	3.2	6.4
Interest paid	1.1	1.0	3.2	3.1	1.5	1.5	0.9	0.9	0.7	1.3	2.5
Operating taxes	0.9	0.8	0.8	0.9	0.7	0.7	1.0	0.8	0.0	0.0	0.1
Other costs ²	15.5	16.0	19.2	20.0	17.1	17.8	15.1	15.5	11.1	16.4	23.0
Total costs before taxes on income ²	99.8	99.9	99.1	98.6	100.1	99.6	99.7	100.0	95.6	99.2	102.0
Annual result before taxes on income	3.8	3.6	4.7	5.2	2.8	3.6	4.0	3.6	0.8	2.9	6.7
Taxes on income and earnings	0.6	0.6	0.4	0.5	0.6	0.6	0.6	0.6	0.0	0.3	0.8
Annual result	3.2	3.0	4.3	4.8	2.2	3.0	3.4	3.0	0.7	2.5	6.0
III Other											
Inventories	Percentage of turnover										
Inventories	7.2	7.2	6.9	6.7	8.7	8.7	6.9	6.9	2.0	5.0	9.7
Short-term debtors	14.6	15.5	10.3	9.3	14.2	14.8	14.7	15.7	5.2	10.4	16.2
Annual result before taxes on income	3.8	3.6	4.7	5.2	2.8	3.6	4.0	3.6	0.8	2.9	6.7
Equity	Percentage of tangible assets										
Equity	63.9	67.4	-20.7	-19.1	38.1	46.1	77.5	78.6	2.4	33.4	89.5
Long-term equity and liabilities	145.6	147.0	91.8	97.9	112.1	118.6	161.8	160.4	73.3	111.4	177.2
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	103.1	106.0	85.9	91.8	95.2	100.8	106.1	108.0	65.6	98.9	138.6
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	82.8	86.8	53.8	58.5	70.1	75.7	87.2	90.2	39.0	73.6	115.7
Cash resources, short-term debtors and inventories	119.2	122.7	82.7	91.2	106.3	113.1	123.6	125.7	68.7	111.2	161.1
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	9.9	9.2	12.7	14.2	7.5	8.7	10.6	9.3	4.9	8.9	17.4
Memo item											
Balance sheet total in € billion	11.4	11.9	0.1	0.1	2.6	2.7	8.7	9.1	-	-	-
Turnover in € billion	26.6	27.1	0.2	0.2	5.2	5.3	21.2	21.7	-	-	-
Number of enterprises	640	640	178	178	319	319	143	143	160	320	480

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

5 Manufacture of textiles

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet	Cylindered sample 2000/2001 ¹										
Assets	Percentage of the balance sheet total										
Intangible assets	0.6	0.5	0.3	0.5	0.5	0.6	0.8	0.5	0.0	0.1	0.5
Tangible assets	25.2	25.4	20.8	23.8	27.5	27.6	21.9	22.1	7.1	19.5	36.6
of which Land and buildings	11.2	11.2	11.4	11.6	11.6	11.5	10.6	10.6	0.0	3.7	18.1
Inventories	29.7	28.8	34.0	33.6	29.6	29.5	29.8	27.6	18.5	31.5	45.8
of which Finished products	15.7	15.5	19.7	18.4	14.9	15.1	16.9	16.0	4.0	13.7	27.1
Cash	4.6	4.3	6.5	5.7	5.0	4.6	3.8	3.8	0.3	1.7	6.9
Debtors	32.2	33.5	37.6	35.3	31.6	32.8	33.0	34.7	20.7	29.6	44.1
Short-term	29.7	30.9	35.6	32.4	29.5	30.7	29.9	31.3	19.2	27.9	41.7
of which											
Trade debtors	18.5	17.0	21.0	21.1	17.7	17.1	19.6	16.8	11.2	18.2	27.7
vis-à-vis affiliates	8.6	10.3	8.4	7.6	8.8	10.1	8.2	10.5	0.0	0.5	8.2
Long-term	2.5	2.6	2.0	2.9	2.1	2.1	3.1	3.4	0.0	0.0	1.3
of which vis-à-vis affiliates	1.8	2.0	0.4	0.4	1.2	1.4	2.7	2.8	0.0	0.0	0.0
Investments	0.8	0.7	0.1	0.2	1.0	0.9	0.4	0.5	0.0	0.0	0.0
Participating interests	6.5	6.4	0.1	0.2	4.4	3.8	9.8	10.5	0.0	0.0	0.5
Capital											
Equity	25.2	26.2	12.3	9.1	23.1	23.2	28.7	31.1	8.2	17.3	32.0
Liabilities	59.8	59.0	78.4	81.6	63.0	63.4	54.4	51.7	48.3	70.7	84.0
Short-term	43.5	44.1	52.0	51.7	43.3	46.0	43.7	41.2	26.8	44.6	63.7
of which											
to credit institutions	10.9	11.9	16.1	17.1	11.4	13.7	10.0	9.0	0.8	7.8	21.4
Trade creditors	12.2	11.5	17.7	19.4	13.3	12.7	10.4	9.6	5.0	10.9	21.3
to affiliates	14.4	15.1	10.0	7.6	12.3	13.3	17.7	18.1	0.0	1.1	14.6
Long-term	16.2	14.9	26.4	29.9	19.8	17.4	10.7	10.6	0.3	13.6	32.2
of which											
to credit institutions	10.2	9.0	14.5	15.7	11.3	9.6	8.4	7.9	0.0	3.9	17.3
to affiliates	5.0	4.8	9.3	11.0	7.2	6.3	1.5	2.3	0.0	0.0	6.9
Provisions	14.9	14.8	8.7	8.9	13.8	13.3	16.9	17.1	3.7	8.8	17.9
of which Provisions for pensions	7.0	7.2	4.4	4.9	6.0	6.1	8.6	8.9	0.0	0.4	6.9
Memo item Turnover	161.1	161.4	181.9	175.9	161.7	163.3	159.7	158.3	141.2	194.1	258.9
II Income statement	Percentage of total output										
Income											
Turnover	99.7	99.9	100.0	100.0	99.6	99.4	99.7	100.5	98.9	100.0	100.3
Change in stocks of own products	0.3	0.1	0.0	0.0	0.4	0.6	0.3	-0.5	-0.3	0.0	1.1
Interest received	0.4	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.0	0.1	0.4
Other income ²	5.0	4.8	3.7	3.4	4.7	5.0	5.7	4.6	0.8	1.9	4.7
of which from participating interests	0.5	0.5	0.0	0.0	0.4	0.3	0.6	0.7	0.0	0.0	0.0
Total income ²	105.5	105.3	104.2	103.8	105.0	105.4	106.2	105.1	101.1	102.4	105.3
Costs											
Cost of materials	56.9	57.6	49.9	50.1	56.6	57.3	57.7	58.2	44.6	55.6	65.9
Labour costs	23.3	23.4	28.0	28.4	23.4	23.8	22.9	22.5	16.7	24.5	33.7
Depreciation	4.3	4.5	2.7	3.3	4.8	5.0	3.7	3.8	1.4	2.8	5.1
of which of tangible assets	3.9	3.8	2.5	2.7	4.3	4.2	3.3	3.2	1.2	2.5	4.6
Interest paid	1.5	1.7	1.9	2.0	1.5	1.7	1.5	1.7	0.7	1.3	2.4
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1
Other costs ²	15.2	15.5	18.2	18.4	14.5	14.8	16.2	16.6	10.3	13.9	19.1
Total costs before taxes on income ²	101.4	102.7	100.7	102.3	100.9	102.6	102.1	102.9	97.1	100.6	105.7
Annual result before taxes on income	4.1	2.6	3.4	1.5	4.1	2.8	4.1	2.2	0.0	2.1	5.4
Taxes on income and earnings	0.9	0.7	0.8	0.6	1.0	0.8	0.6	0.5	0.0	0.2	1.0
Annual result	3.2	1.9	2.6	0.9	3.1	2.0	3.5	1.7	0.0	1.6	4.5
III Other	Percentage of turnover										
Inventories	18.4	17.8	18.7	19.1	18.3	18.1	18.7	17.4	9.7	16.0	23.9
Short-term debtors	18.5	19.2	19.5	18.4	18.3	18.8	18.7	19.8	9.6	13.8	21.1
Annual result before taxes on income	4.1	2.6	3.4	1.5	4.1	2.8	4.1	2.2	0.0	2.0	5.4
	Percentage of tangible assets										
Equity	100.0	103.1	59.2	38.1	84.1	84.2	131.1	140.5	34.2	92.0	230.7
Long-term equity and liabilities	197.9	195.1	212.3	188.4	184.2	175.5	223.3	232.1	121.7	218.2	481.7
	Percentage of assets										
Long-term equity and liabilities	142.4	140.8	190.5	162.5	145.0	140.5	137.7	140.8	103.0	167.5	333.8
	Percentage of short-term liabilities										
Cash resources and short-term debtors	79.9	80.8	81.2	73.8	81.0	77.6	78.2	86.5	46.4	80.0	136.7
Cash resources, short-term debtors and inventories	148.1	146.0	146.6	138.8	149.3	141.7	146.4	153.6	111.0	151.5	247.0
	Percentage of the balance sheet total										
Annual result and interest paid	7.7	5.7	8.1	5.1	7.5	6.0	8.0	5.3	2.2	6.2	11.7
Memo item											
Balance sheet total in € billion	7.1	7.0	0.1	0.1	4.2	4.2	2.8	2.8	-	-	-
Turnover in € billion	11.4	11.4	0.1	0.1	6.8	6.8	4.5	4.4	-	-	-
Number of enterprises	627	627	95	95	484	484	48	48	157	314	470

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 5 Manufacture of textiles

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindere sample 2001/2002 ¹										had a ratio of less than [...%]
	2001	2002	2001	2002	2001	2002	2001	2002	2001	2002	
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.5	0.6	0.3	0.3	0.6	0.6	0.5	0.6	0.0	0.1	0.5
Tangible assets	25.8	24.2	21.5	21.1	29.4	28.1	19.7	17.4	6.5	19.0	36.6
of which Land and buildings	11.3	11.0	9.8	9.4	12.9	13.1	8.4	7.5	0.0	4.3	18.1
Inventories	30.0	29.3	31.2	31.0	28.8	28.2	32.2	31.1	18.9	31.2	45.3
of which Finished products	15.7	15.4	18.8	17.6	14.7	14.6	17.4	16.9	4.0	14.4	25.7
Cash	3.7	4.3	7.8	9.2	4.2	5.0	2.7	3.0	0.3	1.8	7.1
Debtors	33.2	33.8	37.6	36.8	32.3	32.8	34.6	35.4	20.4	30.5	44.2
Short-term	31.3	32.0	34.1	32.4	30.8	31.4	32.2	33.2	19.5	28.7	42.0
of which											
Trade debtors	17.7	17.2	20.9	20.2	17.1	17.2	18.8	17.1	11.2	18.2	27.1
vis-à-vis affiliates	10.7	12.0	8.4	8.7	10.5	11.2	11.1	13.5	0.0	0.7	9.6
Long-term	1.8	1.7	3.6	4.4	1.5	1.5	2.3	2.1	0.0	0.0	0.5
of which vis-à-vis affiliates	1.3	1.3	0.8	1.3	0.9	1.0	2.0	1.8	0.0	0.0	0.0
Investments	0.7	0.6	0.6	0.3	0.7	0.5	0.8	0.8	0.0	0.0	0.0
Participating interests	5.7	7.0	0.3	0.4	3.8	4.5	9.2	11.4	0.0	0.0	0.6
Capital											
Equity	23.9	25.6	16.0	14.3	21.8	22.6	27.8	31.1	9.2	20.1	36.2
Liabilities	62.3	61.0	73.6	74.8	65.2	64.8	57.1	54.3	45.2	66.4	82.7
Short-term	46.8	47.1	49.6	49.7	47.7	48.7	45.1	44.4	27.7	45.4	62.7
of which											
to credit institutions	12.5	11.9	18.9	18.2	14.0	13.6	9.7	8.9	0.1	8.8	21.1
Trade creditors	12.3	10.6	14.9	14.0	12.6	11.3	11.6	9.5	4.6	10.1	18.1
to affiliates	16.3	19.1	8.5	8.7	14.8	18.0	19.1	21.3	0.0	3.4	19.1
Long-term	15.5	13.9	24.0	25.2	17.5	16.2	12.0	9.9	0.0	8.5	29.0
of which											
to credit institutions	9.1	8.2	15.5	14.8	9.9	9.7	7.5	5.4	0.0	2.4	15.0
to affiliates	5.3	4.6	6.5	7.8	6.0	5.0	3.9	4.0	0.0	0.0	2.1
Provisions	13.7	13.3	10.4	10.9	12.9	12.5	15.1	14.7	4.2	9.0	16.4
of which Provisions for pensions	6.1	6.5	5.8	6.0	5.6	5.9	7.1	7.5	0.0	0.8	7.1
Memo item Turnover	171.2	167.8	188.7	182.2	163.7	160.7	184.0	179.7	135.0	192.1	247.1
II Income statement											
Income	Percentage of total output										
Turnover	99.5	100.3	100.0	99.5	99.4	100.2	99.6	100.5	99.3	100.0	100.8
Change in stocks of own products	0.5	-0.3	0.0	0.5	0.6	-0.2	0.4	-0.5	-0.8	0.0	0.7
Interest received	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.0	0.1	0.3
Other income ²	4.9	6.4	3.4	4.6	5.2	6.6	4.4	6.2	0.9	2.3	5.6
of which from participating interests	0.4	0.4	0.1	0.0	0.3	0.3	0.5	0.5	0.0	0.0	0.0
Total income ²	105.3	106.8	103.9	105.0	105.6	107.0	104.8	106.6	101.1	102.8	106.3
Costs											
Cost of materials	58.6	58.3	46.4	45.0	57.5	57.1	60.6	60.3	43.7	55.3	66.4
Labour costs	22.7	23.0	31.3	32.0	23.5	24.1	21.2	21.3	16.9	25.1	34.0
Depreciation	4.4	4.4	3.7	3.2	5.1	5.4	3.3	2.9	1.3	2.8	5.2
of which of tangible assets	3.8	3.8	2.7	2.6	4.4	4.7	2.8	2.5	1.1	2.6	4.6
Interest paid	1.6	1.6	1.6	1.8	1.7	1.7	1.5	1.3	0.6	1.4	2.3
Operating taxes	0.1	0.3	0.2	0.1	0.1	0.1	0.1	0.6	0.0	0.1	0.1
Other costs ²	15.4	16.0	18.5	20.4	14.8	15.8	16.2	16.4	10.4	14.4	19.8
Total costs before taxes on income ²	102.8	103.6	101.6	102.6	102.7	104.1	102.9	102.8	97.5	101.0	105.8
Annual result before taxes on income	2.5	3.2	2.3	2.4	2.9	2.8	1.9	3.8	0.0	2.0	5.5
Taxes on income and earnings	0.7	0.6	0.6	1.1	0.8	0.7	0.5	0.5	0.0	0.2	1.0
Annual result	1.8	2.6	1.7	1.4	2.1	2.1	1.3	3.3	0.0	1.5	4.5
III Other											
Inventories	Percentage of turnover										
Inventories	17.6	17.5	16.5	17.0	17.6	17.6	17.5	17.3	9.9	16.8	24.1
Short-term debtors	18.3	19.1	18.1	17.8	18.8	19.5	17.5	18.5	9.9	14.5	21.4
Annual result before taxes on income	2.5	3.2	2.3	2.4	2.9	2.8	1.9	3.8	0.0	2.0	5.5
Percentage of tangible assets											
Equity	92.7	106.0	74.5	67.6	74.2	80.3	141.3	178.2	39.4	103.4	292.0
Long-term equity and liabilities	181.9	194.7	218.3	219.9	159.2	164.0	240.3	279.4	120.5	212.7	577.1
Percentage of assets											
Long-term equity and liabilities	138.0	140.2	179.5	177.1	132.2	132.5	148.6	154.1	104.0	168.1	338.4
Percentage of short-term liabilities											
Cash resources and short-term debtors	76.0	78.0	84.8	84.3	74.3	75.2	78.9	83.3	47.2	82.0	132.1
Cash resources, short-term debtors and inventories	140.2	140.2	147.6	146.8	134.6	133.1	150.4	153.4	109.0	154.8	233.5
Percentage of the balance sheet total											
Annual result and interest paid	5.9	6.9	6.2	5.8	6.4	6.2	5.2	8.3	2.0	6.0	11.8
Memo item											
Balance sheet total in € billion	5.5	5.4	0.0	0.0	3.5	3.4	2.0	2.0	-	-	-
Turnover in € billion	9.4	9.1	0.1	0.1	5.7	5.5	3.6	3.6	-	-	-
Number of enterprises	469	469	56	56	372	372	41	41	117	235	352

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

6 Manufacture of textile products

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2000/2001 ¹		2000		2001		2000		2001		had a ratio of less than [...%]
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.8	1.3	0.8	0.1	0.7	0.7	0.9	1.7	0.0	0.2	0.6
Tangible assets	11.4	11.1	13.8	13.8	12.7	12.4	10.6	10.3	2.9	6.8	17.6
of which Land and buildings	6.7	6.6	6.2	7.1	7.5	7.3	6.2	6.2	0.0	0.2	9.5
Inventories	33.2	33.8	44.9	43.6	39.6	40.5	29.4	29.9	26.0	39.6	53.1
of which Finished products	19.3	20.6	32.8	32.6	22.9	23.7	17.1	18.7	11.3	22.0	33.0
Cash	5.5	5.5	4.5	4.9	7.7	7.3	4.2	4.4	0.5	2.0	8.1
Debtors	37.9	38.3	34.8	36.6	36.6	36.0	38.7	39.7	24.7	34.1	49.2
Short-term	35.4	36.5	32.8	35.3	34.3	33.9	36.0	38.0	22.4	31.4	46.0
of which											
Trade debtors	16.8	15.5	17.3	18.1	21.7	21.0	13.9	12.3	11.0	19.6	28.3
vis-à-vis affiliates	14.7	16.9	9.8	11.2	8.1	8.3	18.5	21.7	0.0	0.9	9.9
Long-term	2.5	1.8	2.0	1.3	2.3	2.1	2.6	1.7	0.0	0.0	1.3
of which vis-à-vis affiliates	1.4	1.0	0.0	0.0	0.8	0.6	1.8	1.3	0.0	0.0	0.0
Investments	0.5	0.4	0.0	0.0	0.4	0.6	0.5	0.4	0.0	0.0	0.0
Participating interests	10.5	9.2	0.4	0.3	1.9	2.1	15.5	13.3	0.0	0.0	0.3
Capital											
Equity	27.6	26.6	6.8	4.6	21.0	20.3	31.6	30.4	4.4	15.0	31.0
Liabilities	61.7	62.0	83.7	88.0	67.3	67.9	58.2	58.4	52.1	74.5	88.3
Short-term	46.1	48.4	60.7	62.2	51.8	52.0	42.7	46.2	32.7	52.8	73.8
of which											
to credit institutions	13.4	15.7	23.2	23.6	18.3	18.1	10.5	14.2	0.0	11.5	28.8
Trade creditors	12.4	11.4	15.5	18.4	14.4	13.5	11.3	10.2	6.1	11.3	22.2
to affiliates	12.8	14.7	10.4	7.5	11.7	13.9	13.5	15.2	0.0	0.6	12.9
Long-term	15.5	13.6	23.0	25.7	15.4	15.9	15.5	12.1	0.0	8.0	28.2
of which											
to credit institutions	7.0	5.8	13.5	13.2	7.0	6.6	7.0	5.2	0.0	0.0	11.6
to affiliates	4.0	4.4	6.7	10.3	7.1	8.0	2.1	2.2	0.0	0.0	7.4
Provisions	10.7	11.3	9.0	7.0	11.8	11.5	10.2	11.2	2.8	7.2	14.7
of which Provisions for pensions	3.6	3.7	3.5	3.4	5.0	5.2	2.8	2.9	0.0	0.0	5.2
Memo item Turnover	206.7	202.9	187.2	175.9	229.7	226.0	193.6	190.2	166.7	227.7	305.5
II Income statement											
Income	Percentage of total output										
Turnover	99.8	99.4	99.9	98.3	99.8	99.7	99.8	99.2	98.7	100.0	100.4
Change in stocks of own products	0.2	0.6	0.1	1.7	0.2	0.3	0.2	0.8	-0.4	0.0	1.3
Interest received	0.5	0.6	0.5	0.5	0.4	0.4	0.5	0.7	0.0	0.2	0.5
Other income ²	3.1	3.6	7.1	6.7	2.2	2.4	3.7	4.4	0.7	1.5	3.1
of which from participating interests	0.4	0.4	0.9	1.1	0.1	0.2	0.6	0.6	0.0	0.0	0.0
Total income ²	103.6	104.2	107.6	107.2	102.6	102.8	104.3	105.0	101.0	101.9	103.6
Costs											
Cost of materials	63.0	63.3	55.9	56.8	63.1	63.1	63.0	63.5	52.5	62.3	71.4
Labour costs	15.3	15.2	27.6	24.7	17.1	17.0	14.0	13.8	10.3	16.9	23.9
Depreciation	1.7	2.4	2.5	2.4	1.7	1.8	1.8	2.7	0.7	1.5	2.2
of which of tangible assets	1.4	1.4	2.2	2.0	1.4	1.5	1.3	1.4	0.6	1.1	1.8
Interest paid	1.1	1.4	2.2	2.4	1.3	1.4	1.0	1.4	0.6	1.3	2.3
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Other costs ²	17.3	18.9	18.8	18.9	16.3	17.1	18.0	20.1	10.1	15.6	22.4
Total costs before taxes on income ²	98.6	101.2	107.0	105.2	99.5	100.4	97.9	101.7	96.4	100.2	103.8
Annual result before taxes on income	5.0	3.0	0.6	2.0	3.0	2.4	6.4	3.4	0.0	1.9	6.0
Taxes on income and earnings	1.5	1.1	0.9	0.9	1.1	0.8	1.8	1.3	0.0	0.3	1.3
Annual result	3.5	1.9	-0.3	1.0	2.0	1.5	4.6	2.1	-0.1	1.4	4.3
III Other											
Inventories	Percentage of turnover										
Inventories	16.1	16.7	24.0	24.8	17.2	17.9	15.2	15.7	10.4	16.4	25.2
Short-term debtors	17.1	18.0	17.5	20.1	15.0	15.0	18.6	20.0	8.8	13.5	20.4
Annual result before taxes on income	5.0	3.0	0.6	2.0	3.0	2.4	6.4	3.4	0.0	1.9	5.8
Equity	Percentage of tangible assets										
Equity	242.5	240.9	49.4	33.5	164.9	163.7	299.1	296.0	46.9	173.4	558.0
Long-term equity and liabilities	413.9	399.3	246.6	250.1	328.3	336.4	475.7	444.0	213.4	429.8	1,131.3
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	186.6	188.4	200.8	222.6	234.8	241.4	169.7	169.1	153.4	258.5	679.4
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	89.5	87.6	61.5	64.6	81.5	80.2	95.6	92.5	50.0	78.1	127.0
Cash resources, short-term debtors and inventories	161.5	157.4	135.4	134.7	157.8	158.0	164.4	157.3	116.5	155.3	237.8
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	9.7	6.7	3.6	6.1	7.5	6.7	11.0	6.7	2.3	7.2	14.1
Memo item											
Balance sheet total in € billion	4.5	4.7	0.0	0.0	1.7	1.7	2.9	3.0	-	-	-
Turnover in € billion	9.4	9.5	0.1	0.1	3.8	3.8	5.5	5.7	-	-	-
Number of enterprises	342	342	46	46	251	251	45	45	86	171	257

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 6 Manufacture of textile products

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.5	1.5	0.2	1.3	0.9	1.0	1.8	1.8	0.0	0.2	0.6
Tangible assets	10.9	10.8	14.2	12.6	12.5	12.7	10.0	9.9	2.3	5.6	16.9
of which Land and buildings	6.5	6.4	6.8	6.1	7.9	8.0	5.8	5.7	0.0	0.7	12.9
Inventories	33.9	30.8	41.0	39.5	40.5	39.2	30.4	26.5	26.4	39.1	55.2
of which Finished products	20.6	18.6	28.9	28.9	23.0	23.2	19.3	16.2	12.1	23.3	34.8
Cash	5.4	6.2	9.0	7.2	6.3	7.8	4.9	5.5	0.5	2.1	8.3
Debtors	38.9	38.8	34.0	36.7	36.7	36.4	40.1	40.1	21.2	33.4	49.3
Short-term	37.2	35.7	30.2	32.6	34.6	34.9	38.7	36.1	19.0	31.5	46.4
of which											
Trade debtors	15.5	15.2	14.7	14.7	20.8	21.0	12.7	12.3	10.5	18.3	30.0
vis-à-vis affiliates	17.7	16.5	11.0	13.6	9.9	9.7	21.7	19.9	0.0	0.6	9.6
Long-term	1.7	3.1	3.9	4.1	2.1	1.5	1.4	4.0	0.0	0.0	1.0
of which vis-à-vis affiliates	1.0	2.5	0.0	0.0	0.9	0.3	1.1	3.6	0.0	0.0	0.0
Investments	0.5	0.6	0.0	0.0	0.6	0.6	0.4	0.6	0.0	0.0	0.0
Participating interests	8.6	10.9	0.7	1.2	2.1	1.9	12.0	15.5	0.0	0.0	0.2
Capital											
Equity	29.1	30.4	6.8	8.8	23.1	25.4	32.4	33.1	6.3	17.6	37.8
Liabilities	59.9	58.7	81.7	79.9	66.0	63.4	56.6	56.2	44.3	71.4	85.3
Short-term	47.0	43.6	60.3	60.1	50.9	50.5	44.9	40.1	30.0	50.6	74.1
of which											
to credit institutions	14.0	12.6	22.9	22.1	15.7	14.2	13.0	11.7	0.0	9.5	28.3
Trade creditors	11.3	9.8	14.5	17.5	13.9	12.9	9.9	8.2	5.6	10.7	20.1
to affiliates	14.6	15.4	10.7	10.4	14.3	17.0	14.8	14.6	0.0	2.8	22.8
Long-term	12.9	15.1	21.4	19.8	15.1	12.9	11.7	16.1	0.0	5.9	23.6
of which											
to credit institutions	5.3	5.7	12.1	12.3	5.7	5.9	5.1	5.5	0.0	0.0	10.7
to affiliates	3.8	5.7	6.9	6.8	7.6	5.6	1.9	5.8	0.0	0.0	5.6
Provisions	11.0	10.9	11.5	11.3	10.9	11.2	11.0	10.7	3.3	7.7	15.2
of which Provisions for pensions	3.1	3.3	7.7	7.5	4.2	4.6	2.4	2.6	0.0	0.0	5.9
Memo item Turnover	202.9	192.4	191.5	177.0	223.7	216.0	192.1	180.8	166.4	226.3	296.6
II Income statement											
Income	Percentage of total output										
Turnover	99.3	100.9	99.2	100.0	99.6	100.5	99.1	101.2	99.6	100.0	100.9
Change in stocks of own products	0.7	-0.9	0.8	0.0	0.4	-0.5	0.9	-1.2	-0.9	0.0	0.4
Interest received	0.6	0.7	0.6	0.5	0.4	0.5	0.7	0.8	0.0	0.2	0.5
Other income ²	3.6	3.9	7.6	3.2	2.3	2.6	4.3	4.6	0.6	1.4	3.2
of which from participating interests	0.4	0.2	1.5	0.0	0.2	0.4	0.5	0.2	0.0	0.0	0.0
Total income ²	104.1	104.5	108.2	103.7	102.7	103.1	105.0	105.4	100.8	101.9	104.1
Costs											
Cost of materials	63.2	62.0	56.3	54.9	63.2	61.8	63.2	62.1	52.4	61.4	72.2
Labour costs	14.5	15.2	28.1	25.7	16.6	17.4	13.2	13.8	11.5	17.7	23.5
Depreciation	2.4	2.6	2.5	2.1	1.7	1.7	2.8	3.2	0.7	1.4	2.4
of which of tangible assets	1.3	1.3	2.2	2.0	1.2	1.3	1.3	1.4	0.5	1.1	1.8
Interest paid	1.4	1.6	2.4	2.2	1.4	1.6	1.3	1.5	0.6	1.3	2.4
Operating taxes	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other costs ²	19.2	19.5	19.4	17.8	16.5	17.4	20.7	20.8	11.1	16.4	22.3
Total costs before taxes on income ²	100.7	100.9	108.7	102.9	99.5	100.1	101.3	101.4	95.5	99.6	103.1
Annual result before taxes on income	3.5	3.6	-0.6	0.8	3.2	3.0	3.7	4.0	0.3	2.3	6.7
Taxes on income and earnings	1.2	1.3	0.4	0.8	1.1	1.0	1.3	1.4	0.0	0.4	1.5
Annual result	2.2	2.3	-1.0	0.0	2.1	2.0	2.4	2.5	0.1	1.9	5.2
III Other											
Inventories	Percentage of turnover										
Inventories	16.7	16.0	21.4	22.3	18.1	18.2	15.8	14.6	11.4	16.8	24.4
Short-term debtors	18.4	18.6	15.7	18.4	15.5	16.2	20.1	20.0	8.6	13.4	20.2
Annual result before taxes on income	3.5	3.6	-0.6	0.8	3.2	3.0	3.7	3.9	0.4	2.3	6.7
Percentage of tangible assets											
Equity	267.4	280.7	47.6	69.9	184.7	199.6	323.5	334.6	48.4	206.8	763.8
Long-term equity and liabilities	416.4	451.8	255.2	289.4	341.1	339.0	467.0	525.4	201.8	449.0	1,246.7
Percentage of assets											
Long-term equity and liabilities	200.3	185.1	190.9	189.4	242.2	252.1	185.2	166.8	142.6	272.4	760.1
Percentage of short-term liabilities											
Cash resources and short-term debtors	91.7	97.3	64.8	66.1	81.2	85.7	98.2	105.0	50.0	79.2	142.8
Cash resources, short-term debtors and inventories	163.8	167.9	132.7	131.9	160.7	163.5	166.0	171.0	115.7	157.3	259.5
Percentage of the balance sheet total											
Annual result and interest paid	7.4	7.4	2.8	4.0	7.9	7.8	7.2	7.2	3.5	8.1	14.7
Memo item											
Balance sheet total in € billion	4.1	4.0	0.0	0.0	1.4	1.3	2.7	2.7	-	-	-
Turnover in € billion	8.3	7.8	0.0	0.0	3.1	2.9	5.1	4.9	-	-	-
Number of enterprises	268	268	35	35	193	193	40	40	67	134	201

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

7 Manufacture of wood and wood products (excluding furniture)

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2000/2001 ¹										
	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.4	0.4	0.2	0.2	0.3	0.3	0.6	0.4	0.0	0.0	0.3
Tangible assets	34.2	36.2	33.2	33.3	29.0	28.3	39.2	43.9	11.1	25.5	43.7
of which Land and buildings	13.6	13.4	18.1	18.3	13.3	13.1	13.6	13.5	0.0	6.8	23.9
Inventories	25.0	24.6	35.7	36.6	30.3	30.4	19.5	18.4	15.7	29.0	46.2
of which Finished products	11.1	10.9	19.1	20.5	13.3	12.9	8.7	8.5	0.0	7.0	22.5
Cash	4.1	4.3	3.4	3.2	5.4	6.1	2.9	2.7	0.2	1.1	5.2
Debtors	31.8	30.7	26.1	25.0	30.8	31.0	33.1	30.8	16.9	27.7	42.7
Short-term	28.5	27.9	24.1	23.3	28.9	29.0	28.3	27.0	16.1	25.0	38.3
of which											
Trade debtors	17.2	15.8	18.2	17.1	18.4	17.2	16.1	14.3	10.2	17.6	26.2
vis-à-vis affiliates	7.9	8.3	3.0	3.3	6.8	8.4	9.3	8.5	0.0	0.0	4.4
Long-term	3.4	2.8	2.0	1.7	2.0	1.9	4.7	3.8	0.0	0.0	1.0
of which vis-à-vis affiliates	2.9	2.4	1.1	0.9	1.4	1.3	4.4	3.6	0.0	0.0	0.0
Investments	1.1	0.6	0.0	0.1	1.6	1.2	0.8	0.1	0.0	0.0	0.0
Participating interests	3.0	2.8	0.7	0.8	2.2	2.2	3.9	3.5	0.0	0.0	0.1
Capital											
Equity	18.8	19.8	6.7	5.1	16.8	19.0	21.4	21.4	2.2	10.6	25.4
Liabilities	70.0	69.2	88.6	89.5	72.8	70.5	66.4	67.0	64.0	81.5	92.5
Short-term	47.8	47.6	47.8	47.2	49.2	48.9	46.4	46.4	31.6	48.5	69.4
of which											
to credit institutions	13.2	15.1	16.0	15.5	14.1	16.0	12.1	14.2	2.3	12.1	25.1
Trade creditors	12.9	11.6	16.8	15.7	14.2	12.2	11.4	10.8	5.5	12.5	21.7
to affiliates	14.3	12.7	3.8	3.9	10.0	9.1	18.9	16.6	0.0	0.0	5.8
Long-term	22.3	21.6	40.8	42.3	23.5	21.5	20.1	20.7	4.5	23.1	44.4
of which											
to credit institutions	14.7	14.2	31.9	33.3	16.5	14.5	12.1	12.9	0.0	13.4	33.8
to affiliates	6.4	6.2	5.8	5.4	5.8	5.0	7.1	7.4	0.0	0.0	4.6
Provisions	11.1	10.9	4.6	5.3	10.4	10.4	12.2	11.6	2.2	5.3	11.4
of which Provisions for pensions	3.3	3.3	2.0	2.2	3.3	3.4	3.3	3.2	0.0	0.0	2.3
Memo item Turnover	172.7	170.7	156.7	160.2	190.7	184.2	156.6	158.5	139.5	194.7	265.8
II Income statement											
Income	Percentage of total output										
Turnover	99.1	99.7	99.3	100.0	99.0	99.6	99.2	99.7	99.4	100.0	100.5
Change in stocks of own products	0.9	0.3	0.7	0.0	1.0	0.4	0.8	0.3	-0.5	0.0	0.6
Interest received	0.4	0.4	0.2	0.2	0.3	0.4	0.6	0.4	0.0	0.1	0.3
Other income ²	3.2	3.4	2.3	3.4	3.0	3.5	3.4	3.4	0.7	1.4	2.9
of which from participating interests	0.2	0.2	0.0	0.0	0.0	0.2	0.4	0.3	0.0	0.0	0.0
Total income ²	103.6	103.8	102.5	103.6	103.3	103.9	104.0	103.8	100.9	101.6	103.4
Costs											
Cost of materials	59.1	59.3	53.1	52.6	60.1	59.4	58.2	59.6	46.4	56.1	65.2
Labour costs	20.4	20.7	25.7	26.0	21.5	22.2	18.8	18.7	16.7	23.6	32.0
Depreciation	4.5	4.4	4.3	4.5	3.6	3.6	5.6	5.2	1.9	3.1	5.2
of which of tangible assets	4.3	4.0	3.9	3.9	3.3	3.1	5.4	5.0	1.7	2.9	4.8
Interest paid	1.6	1.8	2.7	2.8	1.5	1.7	1.8	1.9	0.9	1.8	3.0
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ²	15.7	16.2	14.4	15.5	14.2	15.0	17.5	17.5	10.4	13.8	18.1
Total costs before taxes on income ²	101.4	102.4	100.3	101.5	100.9	102.0	102.0	102.9	98.2	100.6	104.1
Annual result before taxes on income	2.2	1.4	2.2	2.1	2.4	1.8	2.0	0.8	-0.5	1.5	3.9
Taxes on income and earnings	0.7	0.5	0.3	0.5	0.7	0.6	0.8	0.4	0.0	0.2	0.7
Annual result	1.5	0.8	1.8	1.6	1.7	1.2	1.3	0.4	-0.6	1.1	3.2
III Other											
Inventories	Percentage of turnover										
Inventories	14.5	14.4	22.8	22.8	15.9	16.5	12.5	11.6	7.2	13.8	25.0
Short-term debtors	16.5	16.3	15.4	14.5	15.1	15.8	18.1	17.0	8.3	12.5	18.3
Annual result before taxes on income	2.2	1.4	2.2	2.1	2.4	1.8	2.1	0.8	-0.5	1.5	3.9
Equity	Percentage of tangible assets										
Equity	55.0	54.7	20.0	15.2	58.1	67.2	54.6	48.6	9.7	41.1	137.1
Long-term equity and liabilities	131.6	125.2	150.6	151.4	153.0	157.4	115.9	104.4	94.6	155.0	297.1
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	109.5	107.1	138.7	140.0	131.8	135.3	93.7	88.7	83.3	135.3	253.4
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	70.3	68.9	57.6	56.4	72.4	74.0	69.0	64.3	37.0	60.9	112.3
Cash resources, short-term debtors and inventories	122.7	120.6	132.3	133.9	133.9	136.2	111.0	104.1	93.6	127.9	202.4
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.5	4.5	7.1	7.0	6.1	5.4	4.8	3.6	2.2	5.8	10.2
Memo item											
Balance sheet total in € billion	5.6	5.6	0.2	0.1	2.6	2.7	2.8	2.8	-	-	-
Turnover in € billion	9.7	9.6	0.2	0.2	5.0	4.9	4.4	4.4	-	-	-
Number of enterprises	636	636	207	207	393	393	36	36	159	318	477

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 7 Manufacture of wood and wood products (excluding furniture)

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.4	0.3	0.2	0.2	0.3	0.3	0.5	0.3	0.0	0.0	0.2
Tangible assets	36.4	34.8	32.8	32.5	30.9	29.5	40.8	38.9	10.4	24.0	42.4
of which Land and buildings	13.6	14.3	17.6	17.4	13.4	13.9	13.6	14.6	0.0	5.1	22.8
Inventories	24.7	24.8	36.4	35.3	29.3	29.7	20.5	20.6	16.1	27.3	44.9
of which Finished products	10.3	9.9	21.3	19.2	11.2	10.9	9.2	8.8	0.0	6.7	21.1
Cash	4.4	5.6	4.4	5.6	5.8	7.1	3.2	4.6	0.2	1.7	7.2
Debtors	30.7	30.8	24.7	25.1	30.8	30.0	30.8	31.6	16.7	27.3	44.0
Short-term	29.1	29.6	23.6	24.4	28.3	28.2	30.0	30.9	15.8	26.2	41.7
of which											
Trade debtors	16.0	15.7	16.7	17.2	16.9	16.9	15.3	14.8	10.3	17.4	25.8
vis-à-vis affiliates	9.3	10.1	3.9	4.8	8.2	7.8	10.4	12.1	0.0	0.0	6.5
Long-term	1.6	1.2	1.1	0.7	2.6	1.9	0.8	0.6	0.0	0.0	0.1
of which vis-à-vis affiliates	1.0	0.8	0.6	0.3	1.8	1.4	0.4	0.3	0.0	0.0	0.0
Investments	1.0	0.9	0.2	0.2	1.5	1.7	0.6	0.2	0.0	0.0	0.0
Participating interests	2.2	2.5	0.6	0.5	0.8	1.0	3.4	3.7	0.0	0.0	0.1
Capital											
Equity	22.7	23.4	11.0	12.6	19.4	21.6	25.7	25.2	3.1	12.6	31.4
Liabilities	64.0	63.0	82.0	80.1	69.7	68.4	58.8	58.2	55.1	78.0	92.1
Short-term	42.2	44.6	45.2	47.0	47.2	48.7	38.1	41.3	29.8	48.3	67.3
of which											
to credit institutions	13.2	13.0	16.5	18.9	14.6	16.5	12.1	10.0	2.2	13.4	28.5
Trade creditors	11.3	10.4	13.6	12.1	11.2	10.2	11.3	10.4	5.3	9.9	18.4
to affiliates	9.7	12.8	3.5	3.2	8.7	8.6	10.7	16.4	0.0	0.2	6.7
Long-term	21.9	18.4	36.9	33.1	22.5	19.6	20.8	16.9	2.4	17.3	40.4
of which											
to credit institutions	13.7	13.9	27.8	25.4	16.1	14.4	11.2	13.1	0.0	9.6	26.3
to affiliates	7.1	3.5	5.7	4.9	4.5	3.9	9.1	3.2	0.0	0.0	1.7
Provisions	13.2	13.6	6.9	7.3	10.8	10.0	15.4	16.6	2.3	5.6	12.4
of which Provisions for pensions	5.3	5.4	2.3	2.5	3.4	3.6	6.9	7.0	0.0	0.0	2.9
Memo item Turnover	173.0	176.8	157.6	151.7	178.1	179.8	169.6	175.6	142.0	196.4	260.2
II Income statement											
Income	Percentage of total output										
Turnover	99.8	100.0	99.8	99.9	100.2	100.2	99.5	99.8	99.5	100.0	100.5
Change in stocks of own products	0.2	0.0	0.2	0.1	-0.2	-0.2	0.5	0.2	-0.5	0.0	0.5
Interest received	0.4	0.4	0.2	0.2	0.4	0.4	0.4	0.4	0.0	0.1	0.3
Other income ²	3.1	3.8	2.2	2.8	3.4	3.5	3.0	4.1	0.7	1.6	3.3
of which from participating interests	0.2	0.4	0.0	0.0	0.2	0.4	0.2	0.4	0.0	0.0	0.0
Total income ²	103.5	104.2	102.4	103.0	103.8	103.9	103.3	104.5	100.9	101.9	103.6
Costs											
Cost of materials	58.9	59.5	49.7	49.2	58.0	57.8	60.0	61.2	46.0	54.7	64.7
Labour costs	20.1	19.8	27.2	27.9	23.0	23.1	17.4	16.9	16.4	24.2	32.3
Depreciation	4.5	4.5	4.7	4.4	4.1	3.9	4.9	4.9	1.8	3.1	5.0
of which of tangible assets	4.2	4.0	4.2	4.0	3.6	3.4	4.6	4.4	1.5	2.7	4.3
Interest paid	1.5	1.5	2.5	2.5	1.7	1.6	1.4	1.4	0.7	1.6	2.6
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ²	16.2	17.0	15.1	15.4	14.8	15.2	17.4	18.5	10.6	14.0	19.2
Total costs before taxes on income ²	101.3	102.4	99.4	99.4	101.7	101.7	101.1	103.0	97.6	100.7	103.8
Annual result before taxes on income	2.2	1.8	3.0	3.6	2.1	2.2	2.2	1.5	0.0	1.4	4.5
Taxes on income and earnings	0.6	0.4	0.6	0.9	0.6	0.5	0.6	0.4	0.0	0.2	0.7
Annual result	1.5	1.4	2.4	2.8	1.5	1.7	1.6	1.1	0.0	1.1	3.6
III Other											
Inventories	Percentage of turnover										
Inventories	14.3	14.0	23.1	23.2	16.5	16.5	12.1	11.7	7.5	13.5	23.6
Short-term debtors	16.8	16.7	14.9	16.1	15.9	15.7	17.7	17.6	8.8	13.1	19.9
Annual result before taxes on income	2.2	1.8	3.0	3.6	2.1	2.2	2.2	1.5	0.0	1.4	4.5
Equity	Percentage of tangible assets										
Equity	62.4	67.2	33.4	38.7	62.9	73.2	63.0	64.7	11.4	54.0	169.4
Long-term equity and liabilities	139.8	138.9	155.2	149.9	151.4	153.7	132.3	129.8	93.8	173.7	347.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	125.2	124.5	146.7	143.6	134.5	138.0	118.9	116.0	85.3	149.1	281.8
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	81.6	80.9	62.4	64.2	74.9	75.5	89.0	86.6	41.9	73.7	126.2
Cash resources, short-term debtors and inventories	140.1	136.4	143.1	139.1	137.0	136.3	143.0	136.4	99.1	138.4	217.2
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.3	5.1	7.7	8.0	5.7	5.9	5.0	4.4	2.2	5.8	10.7
Memo item											
Balance sheet total in € billion	5.0	4.9	0.1	0.1	2.2	2.1	2.7	2.7	-	-	-
Turnover in € billion	8.7	8.7	0.2	0.2	3.8	3.8	4.6	4.8	-	-	-
Number of enterprises	488	488	146	146	306	306	36	36	122	244	366

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

8 Manufacture of pulp, paper and paper products

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindere sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.5	0.5	0.1	0.3	0.5	0.5	0.5	0.5	0.0	0.2	0.5
Tangible assets	41.2	39.6	51.8	54.1	40.3	38.5	41.4	39.8	19.2	32.8	49.1
of which Land and buildings	14.5	13.9	23.6	28.0	16.2	15.4	14.2	13.6	0.0	10.2	22.5
Inventories	16.0	14.9	12.0	12.3	21.9	21.1	14.9	13.6	12.5	19.9	31.1
of which Finished products	7.0	7.1	5.5	6.4	10.6	10.4	6.3	6.5	3.6	8.4	14.5
Cash	4.6	4.7	9.0	5.3	5.2	6.7	4.4	4.3	0.3	2.1	8.2
Debtors	25.7	30.8	26.3	27.1	27.6	28.6	25.4	31.3	19.2	28.5	42.0
Short-term	24.6	28.1	25.7	26.0	26.0	26.3	24.3	28.4	17.4	26.5	38.2
of which											
Trade debtors	13.5	13.5	10.2	9.2	16.3	16.4	12.9	13.0	10.7	17.4	24.7
vis-à-vis affiliates	8.7	11.6	12.5	12.6	5.9	6.1	9.2	12.7	0.0	1.1	7.7
Long-term	1.2	2.7	0.6	1.1	1.6	2.2	1.1	2.9	0.0	0.0	1.1
of which vis-à-vis affiliates	0.8	1.8	0.2	0.2	0.9	1.3	0.7	1.9	0.0	0.0	0.0
Investments	2.0	0.9	0.4	0.4	0.9	1.1	2.2	0.8	0.0	0.0	0.0
Participating interests	9.8	8.5	0.2	0.2	3.3	3.2	11.1	9.5	0.0	0.0	0.5
Capital											
Equity	28.2	29.5	19.8	24.5	20.2	22.3	29.8	30.9	7.9	18.2	35.3
Liabilities	54.8	52.9	72.6	68.0	66.8	64.5	52.4	50.6	44.1	68.1	82.3
Short-term	32.9	32.6	38.7	29.6	41.2	40.6	31.2	31.0	23.8	36.9	56.5
of which											
to credit institutions	8.4	9.6	18.3	14.3	12.3	12.3	7.6	9.0	0.1	6.4	18.6
Trade creditors	8.2	7.2	7.7	7.6	11.5	10.4	7.6	6.6	4.6	8.4	14.7
to affiliates	10.3	10.9	2.1	2.7	11.5	12.0	10.2	10.7	0.0	1.9	15.5
Long-term	21.9	20.3	33.8	38.4	25.6	23.8	21.2	19.6	0.5	19.6	38.6
of which											
to credit institutions	12.9	11.9	21.9	32.7	17.6	14.9	11.9	11.3	0.0	8.6	25.0
to affiliates	8.1	7.8	4.8	5.1	6.7	8.3	8.4	7.7	0.0	0.0	7.0
Provisions	16.9	17.5	7.6	7.4	12.8	13.1	17.7	18.4	5.0	10.4	20.3
of which Provisions for pensions	8.0	8.0	3.9	4.3	6.3	6.5	8.3	8.3	0.0	2.2	10.1
Memo item Turnover	144.2	145.4	123.7	126.2	177.3	183.0	137.8	138.1	144.2	198.7	264.4
II Income statement											
Income	Percentage of total output										
Turnover	99.0	99.9	99.7	100.4	99.0	99.7	99.0	100.0	99.4	100.0	100.4
Change in stocks of own products	1.0	0.1	0.3	-0.4	1.0	0.3	1.0	0.0	-0.4	0.0	0.6
Interest received	0.4	0.5	0.2	0.2	0.3	0.3	0.5	0.5	0.0	0.1	0.4
Other income ²	4.7	8.3	3.9	3.8	3.2	3.4	5.1	9.6	0.8	1.9	3.8
of which from participating interests	0.6	0.5	0.0	0.0	0.1	0.1	0.7	0.6	0.0	0.0	0.0
Total income ²	105.2	108.7	104.1	104.0	103.5	103.7	105.6	110.1	101.0	102.2	104.5
Costs											
Cost of materials	56.7	54.2	44.5	46.0	56.3	55.5	56.8	53.9	46.0	53.6	60.2
Labour costs	18.2	18.3	27.7	27.3	23.0	22.9	17.0	17.1	15.9	22.0	29.8
Depreciation	5.8	6.0	7.0	7.5	5.0	4.7	6.1	6.3	2.4	4.1	6.3
of which of tangible assets	5.5	5.6	6.9	6.8	4.5	4.5	5.7	5.9	2.2	4.0	5.8
Interest paid	1.5	1.5	2.8	2.8	1.4	1.5	1.5	1.5	0.5	1.3	2.3
Operating taxes	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.0	0.1	0.1
Other costs ²	17.1	17.5	18.1	17.5	14.1	14.4	17.9	18.3	11.6	14.8	19.1
Total costs before taxes on income ²	99.4	97.7	100.2	101.2	99.9	99.2	99.3	97.3	95.2	99.0	102.7
Annual result before taxes on income	5.8	11.1	3.9	2.8	3.6	4.5	6.3	12.8	0.6	3.8	8.0
Taxes on income and earnings	0.9	1.3	0.7	0.6	0.9	0.9	0.9	1.5	0.0	0.4	1.6
Annual result	4.9	9.7	3.2	2.3	2.6	3.6	5.4	11.4	0.3	2.8	6.3
III Other											
Inventories	Percentage of turnover										
Inventories	11.1	10.2	9.7	9.8	12.4	11.6	10.8	9.9	6.7	9.9	14.7
Short-term debtors	17.1	19.3	20.8	20.6	14.6	14.4	17.6	20.6	9.1	12.4	17.9
Annual result before taxes on income	5.8	11.1	3.9	2.8	3.6	4.5	6.4	12.8	0.6	3.8	8.0
Percentage of tangible assets											
Equity	68.5	74.5	38.2	45.4	50.1	57.8	72.1	77.7	23.0	57.1	140.5
Long-term equity and liabilities	144.6	149.0	113.0	126.1	131.7	138.8	147.1	151.0	98.6	145.6	258.6
Percentage of assets											
Long-term equity and liabilities	112.8	114.3	110.4	121.8	114.9	119.3	112.5	113.5	89.5	121.2	203.2
Percentage of short-term liabilities											
Cash resources and short-term debtors	94.3	102.3	89.7	106.0	76.9	83.1	98.8	107.3	53.9	83.9	153.2
Cash resources, short-term debtors and inventories	143.0	147.9	120.6	147.7	130.0	135.1	146.4	151.2	100.2	140.5	228.1
Percentage of the balance sheet total											
Annual result and interest paid	9.3	16.4	7.4	6.4	7.3	9.4	9.7	17.8	3.9	9.3	14.9
Memo item											
Balance sheet total in € billion	15.5	15.6	0.0	0.0	2.5	2.5	12.9	13.0	-	-	-
Turnover in € billion	22.3	22.6	0.0	0.0	4.5	4.7	17.8	17.9	-	-	-
Number of enterprises	399	399	35	35	262	262	102	102	100	200	299

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 8 Manufacture of pulp, paper and paper products

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										had a ratio of less than [...%]
	2001	2002	2001	2002	2001	2002	2001	2002	2001	2002	
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.5	0.5	0.7	0.7	0.6	0.6	0.5	0.5	0.0	0.1	0.5
Tangible assets	39.1	37.8	55.2	54.6	39.3	38.9	39.0	37.5	18.4	33.4	49.8
of which Land and buildings	13.7	13.6	26.3	24.9	15.7	15.8	13.3	13.1	0.0	10.0	21.6
Inventories	15.3	15.1	8.4	7.6	20.8	21.1	14.3	14.0	12.1	20.4	30.4
of which Finished products	7.4	7.4	4.2	3.7	10.4	10.3	6.9	6.8	4.3	8.6	14.4
Cash	4.8	4.2	7.7	8.4	6.6	7.6	4.5	3.6	0.3	2.0	8.1
Debtors	30.6	31.9	26.9	27.6	27.6	26.5	31.2	32.9	19.0	27.0	41.0
Short-term	28.2	30.0	24.7	26.6	25.2	25.2	28.8	31.0	18.0	25.7	39.8
of which											
Trade debtors	13.8	13.0	9.8	9.8	15.9	16.0	13.5	12.5	10.2	16.7	24.5
vis-à-vis affiliates	11.4	14.0	10.5	10.2	5.9	6.3	12.5	15.5	0.0	1.1	8.5
Long-term	2.4	1.9	2.2	1.0	2.4	1.4	2.4	2.0	0.0	0.0	0.4
of which vis-à-vis affiliates	1.5	0.9	0.2	0.2	1.6	0.7	1.4	1.0	0.0	0.0	0.0
Investments	0.7	0.7	0.5	0.6	1.2	1.3	0.7	0.6	0.0	0.0	0.0
Participating interests	8.7	9.5	0.2	0.3	3.5	3.5	9.7	10.6	0.0	0.0	0.6
Capital											
Equity	30.4	30.7	27.6	32.7	24.1	25.5	31.6	31.6	10.6	21.9	36.0
Liabilities	52.1	52.4	61.7	55.5	62.9	61.1	50.0	50.7	42.2	63.8	76.5
Short-term	32.1	32.2	22.6	20.2	39.9	40.8	30.6	30.6	21.8	35.5	54.8
of which											
to credit institutions	9.6	6.6	5.8	5.3	11.6	11.1	9.2	5.8	0.0	4.9	15.0
Trade creditors	7.4	7.5	4.1	4.7	10.7	10.9	6.8	6.8	4.4	8.0	13.9
to affiliates	9.6	13.8	7.7	5.3	11.4	12.7	9.2	14.0	0.0	1.9	16.7
Long-term	20.0	20.2	39.1	35.3	23.0	20.3	19.4	20.1	0.3	15.6	32.9
of which											
to credit institutions	11.6	12.6	33.1	29.6	15.2	13.8	10.9	12.3	0.0	7.4	21.4
to affiliates	7.9	7.0	5.3	5.0	7.0	5.2	8.1	7.3	0.0	0.0	4.2
Provisions	17.5	16.9	10.7	11.2	12.8	13.2	18.4	17.6	5.6	11.8	20.9
of which Provisions for pensions	8.0	8.2	6.5	6.7	6.1	6.1	8.3	8.6	0.0	2.9	9.6
Memo item Turnover	146.6	144.4	125.2	129.9	182.4	184.4	139.8	136.7	149.8	195.8	261.0
II Income statement											
Income	Percentage of total output										
Turnover	99.9	100.0	99.5	100.3	99.7	99.8	99.9	100.1	99.3	100.0	100.3
Change in stocks of own products	0.1	0.0	0.5	-0.3	0.3	0.2	0.1	-0.1	-0.3	0.0	0.7
Interest received	0.4	0.5	0.2	0.2	0.3	0.3	0.5	0.5	0.0	0.1	0.4
Other income ²	8.4	4.9	4.6	7.2	4.4	4.4	9.5	5.0	0.8	1.7	3.7
of which from participating interests	0.5	0.4	0.0	0.0	0.2	0.1	0.5	0.5	0.0	0.0	0.0
Total income ²	108.9	105.4	104.8	107.4	104.7	104.7	109.9	105.5	101.0	102.1	104.0
Costs											
Cost of materials	54.8	55.4	43.6	40.7	55.1	55.1	54.7	55.5	46.3	52.7	60.0
Labour costs	18.2	18.7	27.9	28.9	23.5	23.6	16.8	17.4	16.0	22.7	30.4
Depreciation	5.8	5.5	7.8	6.2	4.7	4.3	6.1	5.9	2.2	3.9	5.8
of which of tangible assets	5.5	5.4	7.1	6.0	4.4	4.1	5.8	5.7	2.0	3.7	5.6
Interest paid	1.5	1.3	2.3	2.1	1.4	1.3	1.5	1.3	0.4	1.1	1.8
Operating taxes	0.2	0.1	0.2	0.1	0.1	0.1	0.2	0.1	0.0	0.1	0.1
Other costs ²	17.5	17.6	18.3	21.9	15.7	16.0	17.9	17.9	12.0	15.2	19.4
Total costs before taxes on income ²	97.8	98.5	100.0	99.8	100.4	100.3	97.2	98.1	94.8	99.0	102.4
Annual result before taxes on income	11.0	6.8	4.8	7.6	4.2	4.4	12.7	7.4	0.9	4.1	8.1
Taxes on income and earnings	1.5	1.2	0.9	1.2	0.9	0.9	1.6	1.2	0.0	0.5	1.6
Annual result	9.5	5.7	3.9	6.4	3.3	3.5	11.1	6.2	0.6	3.2	6.3
III Other											
Inventories	Percentage of turnover										
Inventories	10.5	10.5	6.7	5.9	11.4	11.5	10.2	10.2	6.6	10.3	14.6
Short-term debtors	19.3	20.8	19.8	20.5	13.8	13.6	20.6	22.7	8.9	12.3	18.4
Annual result before taxes on income	11.0	6.8	4.8	7.6	4.2	4.5	12.7	7.4	0.9	4.0	8.2
Equity	Percentage of tangible assets										
Equity	77.7	81.1	50.1	60.0	61.4	65.6	80.9	84.3	27.5	71.5	155.1
Long-term equity and liabilities	151.3	157.8	135.2	138.8	138.1	136.2	153.9	162.2	99.9	155.2	275.8
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	116.0	119.6	127.4	133.3	117.8	118.3	115.7	119.8	91.7	126.3	208.7
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	104.5	108.1	144.7	175.3	82.0	82.6	110.0	114.6	56.3	90.0	165.4
Cash resources, short-term debtors and inventories	152.3	155.1	181.9	213.0	134.2	134.5	156.7	160.4	106.1	151.9	245.1
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	16.1	10.0	7.8	10.9	8.7	8.9	17.6	10.3	4.3	8.5	15.6
Memo item											
Balance sheet total in € billion	14.8	14.8	0.0	0.0	2.4	2.4	12.4	12.4	-	-	-
Turnover in € billion	21.6	21.3	0.0	0.0	4.3	4.4	17.3	16.9	-	-	-
Number of enterprises	367	367	28	28	244	244	95	95	92	184	275

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

9 Publishing and printing *

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.5	1.8	1.7	1.4	1.4	1.3	1.6	2.1	0.0	0.2	1.1
Tangible assets	26.8	27.8	32.2	33.5	31.6	31.7	24.2	25.5	6.6	25.8	46.4
of which Land and buildings	11.7	12.0	8.8	9.4	11.3	11.4	12.0	12.3	0.0	0.0	8.9
Inventories	10.7	10.2	13.7	13.7	14.8	14.4	8.4	7.8	3.6	10.2	21.4
of which Finished products	4.8	4.7	8.0	8.5	6.8	6.9	3.6	3.4	0.0	0.6	8.5
Cash	8.7	6.0	8.9	8.0	8.9	8.0	8.6	4.9	0.5	3.0	11.4
Debtors	33.8	36.2	40.3	39.7	34.4	35.6	33.3	36.4	24.5	38.2	55.2
Short-term	29.7	32.0	37.2	36.0	32.1	33.3	28.2	31.3	21.9	33.4	51.3
of which											
Trade debtors	14.4	14.7	23.6	22.9	19.7	20.0	11.4	11.6	13.0	21.3	33.3
vis-à-vis affiliates	11.6	13.1	7.1	6.7	8.5	8.7	13.4	15.6	0.0	0.4	9.1
Long-term	4.1	4.1	3.1	3.7	2.2	2.4	5.2	5.1	0.0	0.0	2.4
of which vis-à-vis affiliates	3.0	3.3	0.9	1.0	1.2	1.2	4.1	4.5	0.0	0.0	0.0
Investments	4.4	3.2	0.5	0.8	1.6	1.4	6.1	4.2	0.0	0.0	0.0
Participating interests	13.7	14.5	1.8	1.8	7.0	7.1	17.6	18.7	0.0	0.0	0.7
Capital											
Equity	26.9	23.9	-0.9	-0.6	20.2	19.4	31.3	26.9	0.4	9.9	24.0
Liabilities	50.8	52.5	87.1	87.1	65.1	66.1	42.2	44.4	52.5	75.9	92.2
Short-term	36.2	38.0	48.6	50.0	42.4	43.3	32.6	34.8	27.9	43.8	66.5
of which											
to credit institutions	5.7	7.7	13.9	14.0	10.6	12.5	2.8	4.9	0.0	6.6	19.0
Trade creditors	11.4	10.0	17.2	17.5	14.5	13.6	9.5	8.0	5.5	11.7	22.7
to affiliates	10.0	11.9	6.9	7.1	9.1	9.5	10.6	13.3	0.0	0.4	8.5
Long-term	14.6	14.5	38.5	37.0	22.8	22.7	9.6	9.6	0.0	18.7	43.4
of which											
to credit institutions	9.9	10.0	25.8	27.1	17.3	16.0	5.6	6.2	0.0	7.0	32.4
to affiliates	3.4	3.4	9.3	6.9	3.9	5.0	3.0	2.4	0.0	0.0	2.3
Provisions	21.2	22.5	12.6	13.0	13.5	13.2	25.6	27.7	3.9	9.8	20.9
of which Provisions for pensions	9.6	10.5	6.2	6.8	5.8	6.1	11.8	12.9	0.0	0.0	9.1
Memo item Turnover	156.6	154.5	179.2	182.0	165.9	166.8	151.0	147.1	137.8	201.9	289.5
II Income statement											
Income	Percentage of total output										
Turnover	99.8	100.0	99.9	99.8	99.7	99.8	99.9	100.2	99.6	100.0	100.2
Change in stocks of own products	0.2	0.0	0.1	0.2	0.3	0.2	0.1	-0.2	-0.2	0.0	0.4
Interest received	0.8	0.8	0.3	0.3	0.5	0.6	1.0	1.0	0.0	0.2	0.5
Other income ²	7.6	7.1	4.5	4.0	5.6	5.9	8.8	8.0	1.0	2.4	5.3
of which from participating interests	2.3	1.3	1.0	0.3	0.6	0.5	3.4	1.8	0.0	0.0	0.0
Total income ²	108.4	108.0	104.9	104.3	106.1	106.5	109.9	109.0	101.3	102.8	106.0
Costs											
Cost of materials	43.4	44.6	34.5	35.0	46.6	47.1	41.8	43.4	29.6	40.6	52.8
Labour costs	28.0	29.3	34.2	34.5	28.5	28.8	27.6	29.5	21.6	30.7	40.3
Depreciation	5.2	5.4	6.3	6.0	5.0	5.4	5.2	5.5	1.8	4.4	7.6
of which of tangible assets	4.4	4.3	6.1	5.7	4.8	4.7	4.2	4.0	1.6	3.9	7.0
Interest paid	1.2	1.3	2.0	2.0	1.5	1.6	1.0	1.1	0.5	1.3	2.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.1
Other costs ²	22.6	24.3	24.1	23.7	19.9	20.3	24.2	26.7	13.4	18.9	25.9
Total costs before taxes on income ²	100.5	105.1	101.2	101.4	101.6	103.3	99.8	106.2	97.4	100.9	105.4
Annual result before taxes on income	7.9	2.9	3.6	2.9	4.6	3.2	10.1	2.8	0.0	2.0	6.5
Taxes on income and earnings	2.9	0.9	1.0	0.9	1.3	1.0	3.9	0.8	0.0	0.3	1.1
Annual result	5.1	2.0	2.7	2.0	3.3	2.2	6.2	1.9	-0.2	1.4	5.2
III Other											
Inventories	Percentage of turnover										
Inventories	6.8	6.6	7.6	7.5	8.9	8.6	5.5	5.3	1.9	4.6	9.6
Short-term debtors	19.0	20.7	20.8	19.8	19.4	19.9	18.6	21.2	10.4	15.7	23.7
Annual result before taxes on income	8.0	2.9	3.6	2.9	4.6	3.2	10.1	2.8	0.0	2.0	6.5
Percentage of tangible assets											
Equity	100.4	86.0	-2.7	-1.8	64.1	61.2	129.4	105.6	2.1	39.7	161.3
Long-term equity and liabilities	192.8	178.3	139.7	132.6	157.1	153.8	219.5	196.3	88.2	154.4	406.3
Percentage of assets											
Long-term equity and liabilities	107.6	99.1	115.3	109.2	116.5	113.9	103.5	92.6	75.6	121.5	208.7
Percentage of short-term liabilities											
Cash resources and short-term debtors	112.9	103.7	95.4	89.0	99.5	97.4	122.9	108.5	58.6	96.6	165.1
Cash resources, short-term debtors and inventories	142.4	130.5	123.6	116.4	134.4	130.5	148.7	131.0	87.3	132.8	213.8
Percentage of the balance sheet total											
Annual result and interest paid	9.9	5.2	8.4	7.4	7.9	6.4	10.9	4.4	2.1	6.1	13.4
Memo item											
Balance sheet total in € billion	11.6	11.6	0.2	0.2	4.0	4.0	7.4	7.4	-	-	-
Turnover in € billion	18.1	17.9	0.3	0.3	6.6	6.6	11.2	10.9	-	-	-
Number of enterprises	930	930	312	312	544	544	74	74	233	465	698

* Including reproduction of recorded media. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

cont'd: 9 Publishing and printing *

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	2.2	2.1	1.5	1.1	1.4	1.7	2.6	2.3	0.0	0.2	1.0
Tangible assets	28.8	29.5	33.6	34.5	29.3	28.2	28.4	30.0	5.7	23.1	45.4
of which Land and buildings	11.8	11.7	9.6	9.7	10.5	10.9	12.5	12.1	0.0	0.0	9.6
Inventories	11.1	10.8	11.9	11.5	15.4	15.5	9.0	8.6	3.5	10.2	20.5
of which Finished products	4.1	4.5	6.5	6.2	7.5	7.7	2.5	3.0	0.0	0.4	8.0
Cash	5.8	6.5	8.8	7.8	8.0	9.1	4.7	5.2	0.6	4.0	12.6
Debtors	38.8	36.4	40.0	40.6	39.0	37.9	38.7	35.7	25.3	37.2	56.5
Short-term	35.3	33.4	37.3	38.1	36.8	35.8	34.5	32.2	22.4	34.1	51.6
of which											
Trade debtors	16.1	14.4	23.3	22.2	22.2	20.0	13.1	11.7	12.3	20.3	31.4
vis-à-vis affiliates	14.0	13.3	7.1	9.5	10.1	12.2	16.0	13.9	0.0	1.4	13.3
Long-term	3.5	3.0	2.7	2.5	2.2	2.1	4.2	3.4	0.0	0.0	1.1
of which vis-à-vis affiliates	2.8	2.1	0.6	0.2	1.2	1.1	3.5	2.6	0.0	0.0	0.0
Investments	1.5	1.6	1.1	1.3	1.0	1.0	1.8	1.9	0.0	0.0	0.0
Participating interests	11.4	12.6	2.2	1.9	5.3	5.8	14.4	15.9	0.0	0.0	0.8
Capital											
Equity	22.2	25.0	- 1.1	0.3	18.5	20.2	24.5	27.8	0.5	12.7	27.5
Liabilities	51.4	47.0	88.1	86.9	66.2	63.9	43.7	38.3	47.8	70.7	90.6
Short-term	39.2	34.8	52.0	46.0	43.5	42.9	36.9	30.9	25.1	41.9	63.3
of which											
to credit institutions	7.4	5.1	13.7	12.9	11.0	9.6	5.6	2.9	0.0	4.3	17.0
Trade creditors	11.3	10.4	15.0	13.6	14.2	13.2	9.9	9.0	4.6	10.3	20.4
to affiliates	12.2	12.2	11.4	9.6	10.5	11.6	13.0	12.5	0.0	1.1	11.0
Long-term	12.2	12.1	36.0	40.9	22.7	21.0	6.8	7.4	0.0	15.4	41.3
of which											
to credit institutions	8.2	8.5	26.1	27.4	15.4	14.8	4.4	5.2	0.0	5.4	30.0
to affiliates	2.9	2.5	6.3	9.0	5.6	4.6	1.5	1.3	0.0	0.0	1.1
Provisions	25.1	26.6	12.3	12.1	14.5	15.0	30.4	32.2	3.9	10.1	21.8
of which Provisions for pensions	10.9	11.7	6.5	6.6	6.6	6.7	13.0	14.1	0.0	0.0	9.4
Memo item Turnover	170.9	165.0	176.7	167.2	179.4	177.0	166.9	159.6	146.1	202.6	290.4
II Income statement											
Income	Percentage of total output										
Turnover	100.1	99.9	100.0	99.8	99.8	99.9	100.2	100.0	99.6	100.0	100.2
Change in stocks of own products	- 0.1	0.1	0.0	0.2	0.2	0.1	- 0.2	0.0	- 0.2	0.0	0.4
Interest received	0.8	0.7	0.3	0.3	0.6	0.5	0.9	0.7	0.0	0.2	0.5
Other income ²	4.9	7.5	5.0	5.9	4.8	4.4	4.9	9.1	0.9	2.2	4.9
of which from participating interests	1.0	1.3	0.6	0.2	0.4	0.5	1.2	1.8	0.0	0.0	0.0
Total income ²	105.7	108.1	105.3	106.3	105.4	104.9	105.8	109.8	101.2	102.6	105.4
Costs											
Cost of materials	43.9	43.4	33.1	32.9	47.6	47.4	42.3	41.6	27.9	40.4	52.2
Labour costs	28.6	29.0	36.8	36.7	28.0	28.6	28.8	29.0	21.2	31.8	41.2
Depreciation	5.5	5.2	6.3	6.7	5.2	5.0	5.7	5.3	1.8	3.9	7.3
of which of tangible assets	4.4	4.3	6.0	6.1	4.3	4.2	4.4	4.4	1.4	3.5	6.6
Interest paid	1.1	1.1	2.1	2.1	1.5	1.4	0.9	0.9	0.4	1.3	2.4
Operating taxes	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
Other costs ²	24.6	25.2	23.9	24.7	20.8	20.5	26.5	27.6	13.7	19.7	27.1
Total costs before taxes on income ²	103.8	103.9	102.3	103.1	103.2	102.9	104.2	104.4	96.7	100.8	105.7
Annual result before taxes on income	1.8	4.3	3.0	3.2	2.2	2.0	1.6	5.4	- 0.5	2.1	7.2
Taxes on income and earnings	1.0	1.0	0.9	0.8	0.9	1.0	1.0	1.1	0.0	0.2	1.2
Annual result	0.9	3.2	2.1	2.4	1.3	1.0	0.6	4.4	- 0.5	1.5	5.4
III Other											
Inventories	Percentage of turnover										
Inventories	6.5	6.5	6.7	6.9	8.6	8.8	5.4	5.4	1.7	4.6	9.7
Short-term debtors	20.6	20.3	21.1	22.8	20.5	20.2	20.7	20.2	10.6	15.3	23.5
Annual result before taxes on income	1.8	4.3	3.0	3.2	2.2	2.0	1.6	5.4	- 0.5	2.1	7.2
Percentage of tangible assets											
Equity	77.2	84.8	- 3.2	1.0	63.2	71.7	86.1	92.8	2.0	50.6	192.3
Long-term equity and liabilities	158.8	166.6	127.0	141.2	164.7	171.2	156.8	165.3	89.2	162.8	436.4
Percentage of assets											
Long-term equity and liabilities	98.2	102.8	105.7	119.8	125.2	126.7	88.3	94.5	76.1	128.4	226.8
Percentage of short-term liabilities											
Cash resources and short-term debtors	106.9	117.4	90.0	101.3	104.6	106.3	108.8	125.0	60.2	103.8	196.4
Cash resources, short-term debtors and inventories	135.1	148.4	112.9	126.4	139.9	142.5	133.2	152.9	86.8	145.6	251.8
Percentage of the balance sheet total											
Annual result and interest paid	3.3	7.1	7.3	7.5	5.0	4.3	2.5	8.3	1.2	6.4	13.4
Memo item											
Balance sheet total in € billion	10.4	10.5	0.2	0.2	3.3	3.2	7.0	7.1	-	-	-
Turnover in € billion	17.8	17.3	0.3	0.3	5.9	5.7	11.7	11.3	-	-	-
Number of enterprises	750	750	252	252	435	435	63	63	188	375	563

* Including reproduction of recorded media. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

10 Manufacture of chemicals and chemical products

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	2.8	2.7	2.8	2.0	2.2	2.1	2.8	2.7	0.0	0.3	1.1
Tangible assets	15.6	15.1	40.0	41.8	33.9	32.6	14.8	14.2	10.2	25.2	39.2
of which Land and buildings	5.5	5.3	18.1	20.0	15.7	15.4	5.0	4.8	0.1	7.5	20.3
Inventories	11.7	11.4	17.3	16.5	20.4	19.6	11.3	11.0	12.0	19.6	31.3
of which Finished products	7.0	6.7	9.9	9.5	10.1	9.7	6.9	6.6	4.0	9.4	16.1
Cash	1.5	1.9	9.3	10.8	4.6	5.1	1.4	1.8	0.3	1.8	6.7
Debtors	28.3	29.5	27.8	26.7	32.5	33.4	28.1	29.3	21.7	32.6	46.0
Short-term	25.4	26.1	26.6	25.6	30.3	29.9	25.2	25.9	19.7	30.0	43.3
of which											
Trade debtors	8.6	7.3	16.7	17.5	15.4	14.6	8.3	7.0	8.4	15.1	25.3
vis-à-vis affiliates	13.9	16.1	4.8	3.2	10.4	12.0	14.1	16.3	0.0	4.9	15.7
Long-term	2.9	3.4	1.2	1.1	2.2	3.5	2.9	3.4	0.0	0.0	1.2
of which vis-à-vis affiliates	2.4	2.5	0.0	0.0	1.4	2.7	2.4	2.5	0.0	0.0	0.0
Investments	1.4	1.4	1.3	1.0	2.2	2.4	1.4	1.4	0.0	0.0	0.0
Participating interests	38.3	37.9	0.4	0.4	4.0	4.5	40.0	39.5	0.0	0.0	4.3
Capital											
Equity	35.2	37.4	12.8	16.7	28.9	31.7	35.5	37.7	10.2	22.1	38.4
Liabilities	38.8	36.2	77.2	73.6	56.5	54.0	37.9	35.4	36.7	58.4	76.5
Short-term	33.4	30.8	34.1	33.1	33.8	32.6	33.3	30.7	20.1	36.1	52.5
of which											
to credit institutions	2.2	1.9	9.0	8.0	9.2	10.0	1.9	1.5	0.0	2.5	13.8
Trade creditors	5.0	4.5	13.6	10.7	9.9	8.9	4.7	4.3	3.6	6.7	14.3
to affiliates	15.0	18.0	3.3	6.2	8.8	8.3	15.3	18.4	0.0	3.4	17.2
Long-term	5.4	5.4	43.1	40.5	22.8	21.4	4.6	4.6	0.0	7.4	31.4
of which											
to credit institutions	2.6	2.6	32.2	29.4	13.2	11.5	2.0	2.1	0.0	0.6	16.7
to affiliates	0.9	1.3	8.8	10.3	8.4	8.9	0.5	0.9	0.0	0.0	3.7
Provisions	25.8	26.3	10.0	9.5	14.4	14.2	26.3	26.9	6.3	13.0	25.2
of which Provisions for pensions	16.1	15.6	3.3	3.7	6.0	5.9	16.6	16.1	0.0	3.1	11.4
Memo item Turnover	93.8	90.1	137.7	132.1	154.6	152.1	90.9	87.2	116.9	177.9	245.1
II Income statement											
Income	Percentage of total output										
Turnover	99.7	99.8	99.3	98.9	99.3	99.7	99.7	99.8	99.3	100.0	100.1
Change in stocks of own products	0.3	0.2	0.7	1.1	0.7	0.3	0.3	0.2	-0.1	0.0	0.7
Interest received	1.0	1.1	0.4	0.4	0.5	0.5	1.0	1.2	0.0	0.2	0.7
Other income ²	10.9	19.9	6.5	7.5	3.8	3.7	11.5	21.2	1.0	2.2	5.7
of which from participating interests	5.3	2.3	0.1	0.4	0.2	0.2	5.7	2.5	0.0	0.0	0.0
Total income ²	111.9	121.0	106.9	107.9	104.3	104.2	112.5	122.4	101.3	102.6	106.5
Costs											
Cost of materials	53.9	55.0	45.0	43.7	52.2	52.4	54.0	55.3	40.3	52.8	64.6
Labour costs	19.7	19.5	24.6	24.9	22.2	22.0	19.5	19.3	14.3	21.0	27.8
Depreciation	5.1	5.4	6.5	5.4	4.6	4.4	5.1	5.5	1.8	3.1	5.4
of which of tangible assets	4.4	4.8	5.9	5.1	4.3	4.0	4.4	4.9	1.6	3.0	4.9
Interest paid	1.9	2.2	2.3	2.3	1.4	1.4	1.9	2.2	0.4	1.2	2.2
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ²	21.2	25.8	21.8	22.6	19.1	19.1	21.4	26.3	13.4	18.2	25.2
Total costs before taxes on income ²	101.8	108.1	100.3	99.0	99.6	99.4	102.0	108.8	95.1	99.5	104.2
Annual result before taxes on income	10.1	12.9	6.6	8.9	4.7	4.8	10.5	13.6	0.8	4.1	9.1
Taxes on income and earnings	2.5	1.8	2.7	2.1	1.4	1.4	2.6	1.9	0.0	0.5	1.8
Annual result	7.6	11.1	3.9	6.7	3.3	3.4	7.9	11.7	0.6	3.1	7.4
III Other											
Inventories	Percentage of turnover										
Inventories	12.5	12.6	12.5	12.5	13.2	12.9	12.5	12.6	7.6	11.5	16.2
Short-term debtors	27.1	28.9	19.3	19.4	19.6	19.7	27.7	29.7	10.9	16.6	25.8
Annual result before taxes on income	10.1	12.9	6.6	9.0	4.7	4.8	10.6	13.6	0.8	4.1	9.3
Equity	Percentage of tangible assets										
Equity	224.8	247.8	31.9	40.0	85.2	97.3	240.4	264.3	34.5	94.8	223.2
Long-term equity and liabilities	366.0	390.8	150.6	148.3	173.7	184.7	387.4	413.4	120.6	199.2	408.3
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	95.9	99.6	132.9	134.1	138.6	140.0	94.5	98.2	98.8	134.8	233.3
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	84.7	94.9	106.4	109.9	109.3	113.9	83.5	94.0	62.0	101.7	193.0
Cash resources, short-term debtors and inventories	119.9	131.9	157.1	159.9	169.6	174.1	117.5	129.8	114.6	165.4	282.2
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	8.9	12.0	8.6	12.1	7.2	7.4	9.0	12.2	3.5	7.7	14.9
Memo item											
Balance sheet total in € billion	95.7	100.9	0.0	0.1	4.3	4.5	91.3	96.3	-	-	-
Turnover in € billion	89.8	90.9	0.1	0.1	6.7	6.9	83.0	84.0	-	-	-
Number of enterprises	640	640	57	57	373	373	210	210	160	320	480

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 10 Manufacture of chemicals and chemical products

	All legal forms											
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002			
	2001	2002	Less than 2.5	2.5 but less than 50	50 and more	2001	2002	2001	2002	25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹								had a ratio of less than [...%]			
I Balance sheet	Percentage of the balance sheet total											
Assets												
Intangible assets	2.5	1.7	4.2	3.0	3.0	3.0	2.5	1.7	0.0	0.3	1.3	
Tangible assets	14.9	14.2	43.2	37.0	33.3	32.3	14.3	13.6	9.7	24.0	38.5	
of which Land and buildings	4.9	4.7	16.8	14.0	15.9	15.5	4.6	4.3	0.1	6.5	18.6	
Inventories	10.6	9.5	16.1	17.6	21.4	20.9	10.2	9.1	12.1	20.0	30.8	
of which Finished products	6.3	4.7	10.0	11.6	11.1	10.9	6.1	4.5	4.0	9.6	17.8	
Cash	1.7	1.8	11.1	12.3	4.9	5.2	1.6	1.7	0.2	2.2	7.6	
Debtors	31.6	30.9	22.9	28.5	29.3	30.4	31.7	30.9	22.2	33.2	45.9	
Short-term	28.5	28.4	21.6	27.1	27.9	27.7	28.5	28.4	20.1	30.8	43.7	
of which												
Trade debtors	7.2	6.6	13.8	15.5	16.4	16.0	6.9	6.3	8.4	15.6	26.6	
vis-à-vis affiliates	18.7	19.3	2.6	6.4	8.1	8.1	19.0	19.7	0.1	4.6	15.3	
Long-term	3.2	2.6	1.3	1.3	1.3	2.7	3.2	2.6	0.0	0.0	0.9	
of which vis-à-vis affiliates	2.3	1.6	0.0	0.0	0.4	1.8	2.4	1.6	0.0	0.0	0.0	
Investments	1.3	1.2	1.1	0.3	2.9	2.6	1.2	1.2	0.0	0.0	0.0	
Participating interests	37.2	40.4	0.4	0.4	4.9	5.3	38.3	41.6	0.0	0.1	4.5	
Capital												
Equity	35.7	37.6	15.9	18.7	26.8	31.0	36.0	37.8	12.3	25.9	40.2	
Liabilities	38.3	38.4	73.5	68.4	60.8	56.6	37.6	37.8	33.3	54.7	73.3	
Short-term	31.9	29.0	34.0	38.7	39.0	37.8	31.7	28.7	21.2	35.8	52.5	
of which												
to credit institutions	2.0	1.5	9.7	11.3	13.2	12.5	1.6	1.2	0.0	1.7	13.0	
Trade creditors	4.1	3.9	10.5	10.5	10.2	9.4	3.9	3.7	3.5	6.7	13.8	
to affiliates	19.8	19.0	5.0	6.9	10.0	10.9	20.1	19.3	0.1	5.2	19.9	
Long-term	6.4	9.4	39.5	29.8	21.8	18.8	5.9	9.1	0.0	5.3	24.7	
of which												
to credit institutions	3.9	2.7	27.6	19.5	12.8	11.3	3.6	2.4	0.0	0.1	14.9	
to affiliates	1.0	1.3	11.8	8.0	7.4	6.2	0.8	1.1	0.0	0.0	0.7	
Provisions	25.9	23.9	10.3	12.6	12.2	12.2	26.3	24.3	6.4	13.4	24.5	
of which Provisions for pensions	15.1	14.6	3.9	4.8	4.7	4.8	15.4	14.9	0.0	3.1	12.0	
Memo item Turnover	85.3	79.7	128.6	142.3	157.8	154.8	82.9	77.2	119.0	178.9	253.8	
II Income statement	Percentage of total output											
Income												
Turnover	99.7	99.6	99.5	99.7	99.7	99.7	99.7	99.6	99.4	100.0	100.3	
Change in stocks of own products	0.3	0.4	0.5	0.3	0.3	0.3	0.3	0.4	-0.3	0.0	0.6	
Interest received	1.2	1.5	0.4	0.2	0.4	0.4	1.2	1.6	0.0	0.2	0.5	
Other income ²	19.9	15.2	8.7	7.1	3.5	3.9	20.9	15.9	1.0	2.6	6.2	
of which from participating interests	2.4	3.4	0.0	0.6	0.2	0.3	2.5	3.6	0.0	0.0	0.0	
Total income ²	121.0	116.7	109.1	107.3	104.0	104.2	122.1	117.5	101.2	102.9	106.8	
Costs												
Cost of materials	53.8	52.1	41.8	41.5	53.5	52.0	53.8	52.1	40.1	51.5	62.8	
Labour costs	19.7	19.8	25.8	24.9	21.6	21.9	19.6	19.7	14.4	21.4	28.8	
Depreciation	5.4	5.0	6.5	6.1	4.5	4.3	5.5	5.0	1.7	3.2	5.5	
of which of tangible assets	4.9	4.3	6.2	6.0	4.1	3.8	4.9	4.3	1.5	2.9	4.9	
Interest paid	2.3	2.3	2.7	2.5	1.6	1.5	2.3	2.4	0.4	1.0	2.0	
Operating taxes	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.1	
Other costs ²	27.1	26.0	25.8	24.6	18.7	19.4	27.6	26.5	13.8	18.9	25.5	
Total costs before taxes on income ²	108.4	105.4	102.6	99.8	100.0	99.2	108.9	105.8	95.0	99.1	103.2	
Annual result before taxes on income	12.7	11.3	6.5	7.6	4.0	5.0	13.2	11.7	1.7	4.8	9.8	
Taxes on income and earnings	1.6	1.4	2.2	2.8	1.3	1.4	1.7	1.4	0.0	0.7	1.9	
Annual result	11.1	9.9	4.2	4.7	2.7	3.7	11.6	10.3	1.2	3.6	7.6	
III Other	Percentage of turnover											
Inventories	12.4	11.9	12.5	12.4	13.6	13.5	12.3	11.8	7.6	11.4	15.5	
Short-term debtors	33.4	35.6	16.8	19.1	17.7	17.9	34.4	36.7	11.2	16.4	24.8	
Annual result before taxes on income	12.7	11.3	6.5	7.6	4.0	5.1	13.3	11.7	1.7	4.8	9.7	
	Percentage of tangible assets											
Equity	239.3	264.2	36.8	50.7	80.5	96.2	251.7	277.3	48.2	108.0	275.7	
Long-term equity and liabilities	387.1	435.7	139.9	147.6	163.2	171.2	404.6	456.2	120.5	208.0	436.2	
	Percentage of assets											
Long-term equity and liabilities	99.6	104.8	120.3	129.7	126.6	125.8	98.9	104.3	96.6	138.2	251.2	
	Percentage of short-term liabilities											
Cash resources and short-term debtors	98.1	107.4	96.2	101.9	90.5	92.1	98.5	108.1	66.6	102.3	191.7	
Cash resources, short-term debtors and inventories	131.2	140.1	143.5	147.6	145.3	147.3	130.7	139.8	111.5	165.5	300.9	
	Percentage of the balance sheet total											
Annual result and interest paid	11.4	9.8	8.9	10.3	6.8	8.0	11.6	9.8	4.5	9.1	17.0	
Memo item												
Balance sheet total in € billion	116.2	123.8	0.0	0.0	3.7	3.9	112.5	119.8	-	-	-	
Turnover in € billion	99.2	98.6	0.1	0.1	5.9	6.0	93.2	92.6	-	-	-	
Number of enterprises	592	592	49	49	333	333	210	210	148	296	444	

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

11 Manufacture of rubber and plastic products

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindere sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.8	0.7	0.4	0.3	0.8	0.8	0.8	0.7	0.0	0.2	0.6
Tangible assets	26.4	25.5	38.8	41.0	32.9	33.0	24.2	23.0	14.1	27.6	45.2
of which Land and buildings	10.7	10.3	19.2	21.7	13.9	14.3	9.6	8.9	0.0	4.4	22.1
Inventories	16.9	15.5	21.4	21.1	23.3	23.0	14.7	13.0	13.4	22.0	32.7
of which Finished products	7.6	7.2	9.7	9.4	9.9	10.5	6.8	6.2	2.1	8.0	16.0
Cash	2.8	3.8	6.6	5.4	5.4	5.3	1.9	3.3	0.2	1.5	7.1
Debtors	33.7	33.2	30.8	29.6	32.3	32.4	34.1	33.5	20.7	30.7	46.0
Short-term	31.7	31.3	29.0	26.3	30.5	30.5	32.1	31.5	18.7	28.0	42.3
of which											
Trade debtors	14.2	13.5	16.5	15.6	18.3	17.6	12.9	12.2	11.2	17.5	26.3
vis-à-vis affiliates	14.7	15.0	7.7	6.1	8.5	9.4	16.8	16.9	0.0	0.8	8.8
Long-term	1.9	2.0	1.8	3.3	1.8	1.9	2.0	2.0	0.0	0.0	1.7
of which vis-à-vis affiliates	1.2	1.1	0.6	1.4	0.9	0.9	1.3	1.2	0.0	0.0	0.0
Investments	0.8	0.2	0.1	0.5	0.5	0.4	0.9	0.2	0.0	0.0	0.0
Participating interests	18.5	20.9	1.2	1.5	4.3	4.6	23.2	26.1	0.0	0.0	0.8
Capital											
Equity	27.2	26.8	4.7	6.6	20.9	21.6	29.4	28.7	6.5	17.1	31.8
Liabilities	55.1	55.8	83.4	82.0	66.3	66.0	51.2	52.3	49.6	68.9	84.8
Short-term	42.9	40.7	43.6	41.3	46.6	47.0	41.7	38.7	28.1	44.1	61.7
of which											
to credit institutions	9.6	9.0	12.5	13.4	14.9	15.4	7.8	6.9	0.7	7.9	20.2
Trade creditors	8.8	8.1	11.3	11.5	11.8	11.4	7.8	7.1	4.8	9.5	17.8
to affiliates	17.8	17.6	8.5	6.4	11.0	12.1	20.1	19.4	0.0	1.3	13.1
Long-term	12.2	15.1	39.7	40.7	19.7	19.0	9.5	13.7	0.4	14.4	35.0
of which											
to credit institutions	6.2	7.6	29.0	29.3	13.0	12.7	3.9	5.9	0.0	7.8	22.9
to affiliates	3.6	3.1	9.3	9.7	5.8	5.3	2.8	2.4	0.0	0.0	3.8
Provisions	17.6	17.3	11.9	11.3	12.6	12.2	19.3	18.9	5.1	10.0	17.9
of which Provisions for pensions	7.7	7.7	2.7	2.9	4.7	4.8	8.7	8.6	0.0	0.5	6.3
Memo item Turnover	155.1	145.8	160.7	158.7	185.9	183.2	145.1	133.9	148.9	201.5	273.4
II Income statement											
Income	Percentage of total output										
Turnover	98.8	99.8	99.0	99.5	98.7	99.3	98.8	100.0	98.9	100.0	100.2
Change in stocks of own products	1.2	0.2	1.0	0.5	1.3	0.7	1.2	0.0	-0.2	0.0	1.1
Interest received	0.4	0.5	0.3	0.5	0.3	0.4	0.5	0.5	0.0	0.1	0.4
Other income ²	5.2	5.7	2.7	4.3	3.1	2.9	6.1	6.9	0.8	1.8	3.8
of which from participating interests	0.9	1.1	0.0	0.3	0.2	0.1	1.1	1.5	0.0	0.0	0.0
Total income ²	105.6	106.2	103.0	104.8	103.4	103.3	106.6	107.4	101.0	102.0	104.1
Costs											
Cost of materials	56.8	55.4	41.6	41.1	51.8	51.4	59.0	57.3	39.2	49.3	58.6
Labour costs	22.6	23.7	32.4	33.4	25.5	25.9	21.3	22.6	19.8	27.1	34.6
Depreciation	4.7	4.7	5.8	5.6	4.8	4.8	4.7	4.6	2.2	3.9	6.3
of which of tangible assets	4.2	4.3	5.6	5.3	4.4	4.3	4.2	4.3	1.9	3.6	5.8
Interest paid	1.3	1.5	2.3	2.4	1.3	1.6	1.3	1.5	0.6	1.3	2.2
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
Other costs ²	14.9	16.7	17.7	18.9	15.9	16.4	14.4	16.8	11.6	15.5	20.5
Total costs before taxes on income ²	100.4	102.0	99.8	101.4	99.4	100.1	100.8	102.9	95.9	100.1	103.5
Annual result before taxes on income	5.2	4.1	3.2	3.4	4.0	3.2	5.8	4.5	0.3	2.5	6.8
Taxes on income and earnings	1.2	1.0	0.8	0.9	1.2	1.0	1.2	1.0	0.0	0.4	1.5
Annual result	4.1	3.1	2.3	2.5	2.8	2.2	4.6	3.5	0.1	1.9	5.2
III Other											
Inventories	Percentage of turnover										
Short-term debtors	10.9	10.6	13.3	13.3	12.5	12.6	10.2	9.7	6.9	10.8	15.9
Annual result before taxes on income	20.4	21.5	18.0	16.6	16.4	16.7	22.2	23.6	9.5	13.6	20.2
	5.3	4.1	3.2	3.4	4.0	3.3	5.8	4.5	0.3	2.6	6.8
Equity	Percentage of tangible assets										
Long-term equity and liabilities	102.9	105.3	12.2	16.1	63.4	65.3	121.5	124.6	21.6	58.5	147.9
	180.5	196.2	130.0	128.1	139.7	138.9	199.2	223.0	94.7	148.6	272.6
Long-term equity and liabilities	Percentage of assets										
	99.8	102.0	119.1	113.6	114.4	113.5	95.9	99.1	81.6	122.0	197.1
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources, short-term debtors and inventories	82.0	86.7	81.5	78.0	77.5	76.8	83.7	90.6	50.1	78.3	135.6
	121.3	124.7	130.6	129.1	127.5	125.8	119.0	124.3	96.6	134.2	206.8
Annual result and interest paid	Percentage of the balance sheet total										
	8.5	6.8	7.5	7.8	7.9	7.0	8.7	6.8	3.2	6.7	12.7
Memo item											
Balance sheet total in € billion	21.2	22.4	0.1	0.1	5.2	5.3	15.9	17.0	-	-	-
Turnover in € billion	32.9	32.7	0.2	0.2	9.6	9.8	23.1	22.7	-	-	-
Number of enterprises	972	972	156	156	698	698	118	118	243	486	729

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 11 Manufacture of rubber and plastic products

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.7	0.4	0.3	0.9	0.6	0.7	0.7	0.0	0.1	0.6
Tangible assets	26.4	25.8	39.7	41.0	34.5	33.5	23.7	23.1	13.5	29.8	46.7
of which Land and buildings	10.7	10.6	19.5	21.3	14.4	14.1	9.4	9.3	0.0	5.3	22.5
Inventories	15.3	15.5	20.2	20.4	22.3	21.8	13.0	13.2	13.2	21.5	31.9
of which Finished products	7.5	7.3	10.8	10.7	9.7	9.4	6.7	6.6	2.1	7.5	15.5
Cash	4.3	4.4	7.2	7.1	5.6	6.1	3.9	3.8	0.2	1.8	7.5
Debtors	30.7	32.7	29.8	28.4	31.7	32.2	30.4	33.0	20.1	29.1	45.8
Short-term	29.1	31.2	27.1	26.1	30.0	30.6	28.8	31.4	18.9	27.2	42.1
of which											
Trade debtors	13.1	13.0	14.6	13.7	17.1	16.7	11.8	11.8	10.0	17.0	25.8
vis-à-vis affiliates	13.4	15.8	8.5	9.1	9.1	10.2	14.9	17.8	0.0	1.2	12.0
Long-term	1.6	1.5	2.7	2.3	1.7	1.6	1.6	1.5	0.0	0.0	0.6
of which vis-à-vis affiliates	0.9	0.6	0.8	0.7	0.8	0.6	1.0	0.6	0.0	0.0	0.0
Investments	0.3	0.3	1.4	1.2	0.5	0.5	0.2	0.2	0.0	0.0	0.0
Participating interests	22.0	20.3	0.7	1.0	4.1	4.8	28.0	25.8	0.0	0.0	0.5
Capital											
Equity	27.3	28.8	10.8	10.3	21.9	24.2	29.2	30.5	8.4	19.5	33.3
Liabilities	54.5	52.2	78.2	79.5	65.7	63.4	50.7	48.2	48.1	67.6	82.9
Short-term	38.3	37.5	42.7	41.4	45.3	43.7	36.0	35.4	26.1	41.1	60.8
of which											
to credit institutions	8.9	6.2	15.0	12.8	14.8	13.2	6.9	3.8	0.0	6.6	20.2
Trade creditors	7.1	7.0	13.1	13.7	11.4	10.4	5.6	5.7	4.5	9.4	16.1
to affiliates	16.3	18.1	5.5	6.1	11.4	12.7	18.0	20.0	0.0	1.8	12.9
Long-term	16.2	14.7	35.5	38.0	20.4	19.7	14.7	12.8	0.0	14.2	33.7
of which											
to credit institutions	7.9	6.9	26.3	28.8	13.0	12.2	6.0	4.9	0.0	7.4	22.1
to affiliates	3.2	2.3	7.9	8.3	5.9	6.1	2.3	1.0	0.0	0.0	3.9
Provisions	18.1	18.9	10.8	10.1	12.2	12.1	20.0	21.3	4.8	10.0	18.2
of which Provisions for pensions	8.4	8.8	3.8	4.1	4.7	4.7	9.7	10.2	0.0	0.3	6.4
Memo item Turnover	139.7	141.8	151.5	147.8	179.8	177.3	126.4	129.5	142.6	195.4	259.4
II Income statement											
Income	Percentage of total output										
Turnover	99.5	99.5	99.5	99.5	99.2	99.5	99.7	99.6	98.8	100.0	100.3
Change in stocks of own products	0.5	0.5	0.5	0.5	0.8	0.5	0.3	0.4	-0.3	0.0	1.2
Interest received	0.5	0.5	0.6	0.4	0.4	0.4	0.5	0.5	0.0	0.1	0.4
Other income ²	5.9	5.9	4.4	3.8	3.4	3.3	7.0	7.2	0.8	1.7	3.6
of which from participating interests	1.2	1.4	0.1	0.1	0.2	0.3	1.7	2.0	0.0	0.0	0.0
Total income ²	106.3	106.4	105.0	104.2	103.8	103.7	107.5	107.7	101.0	102.1	104.1
Costs											
Cost of materials	53.0	51.9	42.6	40.3	51.4	50.5	53.8	52.7	38.5	48.3	57.4
Labour costs	24.5	24.4	31.7	33.3	25.6	25.7	23.9	23.6	20.2	27.2	35.4
Depreciation	5.0	5.7	6.2	6.0	5.0	4.8	5.0	6.2	2.2	3.9	6.1
of which of tangible assets	4.7	4.4	6.0	5.9	4.6	4.5	4.7	4.4	1.9	3.6	5.9
Interest paid	1.5	1.5	2.2	2.4	1.6	1.5	1.5	1.5	0.6	1.3	2.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.1
Other costs ²	16.9	17.9	19.1	19.1	16.1	16.6	17.2	18.5	11.9	15.9	20.8
Total costs before taxes on income ²	100.9	101.5	101.9	101.2	99.8	99.2	101.5	102.5	95.1	99.4	103.0
Annual result before taxes on income	5.4	4.9	3.0	3.0	4.0	4.5	6.0	5.2	0.6	3.7	7.6
Taxes on income and earnings	1.2	1.6	0.9	0.9	1.1	1.2	1.2	1.8	0.0	0.6	1.7
Annual result	4.2	3.3	2.1	2.1	2.9	3.2	4.8	3.3	0.4	2.7	5.9
III Other											
Inventories	Percentage of turnover										
Inventories	11.0	10.9	13.3	13.8	12.4	12.3	10.3	10.2	7.2	10.8	15.6
Short-term debtors	20.8	22.0	17.9	17.7	16.7	17.3	22.8	24.3	9.3	14.1	21.3
Annual result before taxes on income	5.4	4.9	3.1	3.0	4.0	4.5	6.0	5.2	0.6	3.7	7.7
Percentage of tangible assets											
Equity	103.4	111.4	27.3	25.1	63.6	72.3	123.4	132.1	24.8	63.5	148.8
Long-term equity and liabilities	198.6	203.4	131.4	131.6	137.7	146.6	228.6	232.8	93.7	148.4	285.5
Percentage of assets											
Long-term equity and liabilities	103.2	108.5	119.6	120.7	114.8	120.7	100.2	105.0	85.4	128.6	222.4
Percentage of short-term liabilities											
Cash resources and short-term debtors	87.9	95.5	83.5	82.8	79.5	84.8	91.4	100.1	51.4	82.6	147.2
Cash resources, short-term debtors and inventories	127.9	136.6	130.7	132.0	128.7	134.8	127.6	137.5	97.8	141.5	231.0
Percentage of the balance sheet total											
Annual result and interest paid	8.1	6.8	6.6	6.7	8.1	8.4	8.1	6.2	4.0	7.7	13.4
Memo item											
Balance sheet total in € billion	19.0	19.1	0.1	0.1	4.7	4.9	14.2	14.1	-	-	-
Turnover in € billion	26.6	27.0	0.2	0.2	8.4	8.6	18.0	18.2	-	-	-
Number of enterprises	821	821	129	129	593	593	99	99	205	411	616

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

12 Manufacture of other non-metallic mineral products

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.5	0.5	0.5	0.2	0.5	0.6	0.5	0.5	0.0	0.1	0.4
Tangible assets	29.8	29.6	40.4	38.9	37.0	37.8	26.5	25.8	12.3	30.5	51.3
of which Land and buildings	13.6	13.5	21.7	21.3	19.0	20.0	11.1	10.5	0.0	11.6	26.9
Inventories	16.7	17.0	20.1	21.8	20.0	20.6	15.3	15.3	7.1	16.7	32.6
of which Finished products	8.7	8.6	11.4	11.5	10.2	10.7	8.1	7.6	0.0	5.2	16.3
Cash	3.7	2.8	5.9	7.2	6.5	5.4	2.5	1.6	0.2	1.8	7.5
Debtors	33.3	35.7	29.3	29.4	27.9	27.5	35.8	39.3	16.2	29.0	45.8
Short-term	31.0	30.7	26.2	26.1	25.7	24.3	33.4	33.6	14.4	26.3	40.8
of which											
Trade debtors	10.3	9.5	14.6	13.7	12.8	12.2	9.2	8.3	6.6	13.1	22.8
vis-à-vis affiliates	17.8	18.4	6.4	8.4	9.5	8.3	27.7	22.9	0.0	1.4	13.4
Long-term	2.3	4.9	3.1	3.4	2.2	3.2	2.4	5.7	0.0	0.0	1.1
of which vis-à-vis affiliates	1.3	3.9	1.6	1.5	1.2	1.9	1.3	4.8	0.0	0.0	0.0
Investments	1.0	1.3	0.5	0.5	0.9	0.9	1.0	1.4	0.0	0.0	0.0
Participating interests	14.8	13.0	2.7	1.4	6.9	6.9	18.4	15.9	0.0	0.0	2.2
Capital											
Equity	28.7	29.0	16.2	15.2	22.7	22.9	31.5	31.8	5.4	16.8	32.6
Liabilities	48.0	48.1	74.2	75.1	62.2	62.3	41.4	41.6	45.1	68.4	85.1
Short-term	34.8	34.9	38.0	40.5	40.3	41.5	32.3	32.0	23.9	41.5	61.1
of which											
to credit institutions	7.2	7.5	13.6	14.9	12.5	12.6	4.8	5.2	0.0	6.3	20.3
Trade creditors	6.7	6.2	9.0	8.1	8.6	8.5	5.8	5.1	3.6	7.0	13.2
to affiliates	13.5	14.9	6.7	7.7	8.8	10.8	15.7	16.8	0.0	1.7	13.5
Long-term	13.2	13.2	36.2	34.5	21.9	20.8	9.1	9.6	0.1	14.8	35.5
of which											
to credit institutions	8.5	8.1	21.3	20.1	14.5	14.5	5.6	5.1	0.0	6.3	23.6
to affiliates	4.0	4.4	13.8	13.4	6.2	5.0	2.9	3.9	0.0	0.0	4.9
Provisions	23.2	22.8	9.3	9.4	15.0	14.7	27.1	26.5	5.1	11.5	20.1
of which Provisions for pensions	11.2	11.3	2.4	2.5	4.1	4.2	14.4	14.5	0.0	0.0	6.0
Memo item Turnover	122.3	117.2	137.6	133.2	149.9	146.0	109.9	104.5	114.1	167.0	242.6
II Income statement											
Income	Percentage of total output										
Turnover	99.4	99.6	99.9	98.9	99.8	99.5	99.2	99.7	99.1	100.0	100.2
Change in stocks of own products	0.6	0.4	0.1	1.1	0.2	0.5	0.8	0.3	-0.2	0.0	0.9
Interest received	0.6	0.8	0.3	0.4	0.4	0.4	0.8	1.0	0.0	0.1	0.5
Other income ²	6.0	7.3	4.5	5.1	4.3	4.5	7.1	9.1	1.1	2.6	6.2
of which from participating interests	1.1	1.4	0.2	0.4	0.5	0.6	1.4	1.8	0.0	0.0	0.0
Total income ²	106.7	108.1	104.9	105.5	104.7	105.0	107.8	110.1	101.3	103.0	107.0
Costs											
Cost of materials	47.4	47.6	45.3	44.2	48.4	49.1	46.9	46.8	36.0	47.8	59.8
Labour costs	25.3	25.4	30.0	30.5	26.0	26.1	24.7	24.9	18.1	26.5	35.4
Depreciation	6.1	5.8	6.3	6.4	5.9	5.8	6.2	5.8	2.3	4.4	7.6
of which of tangible assets	5.4	5.1	5.9	6.1	5.4	5.2	5.5	5.1	2.0	4.0	7.0
Interest paid	1.5	1.7	2.3	2.5	1.6	1.7	1.4	1.7	0.6	1.4	2.7
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ²	20.6	22.0	18.0	20.1	18.4	18.8	22.0	24.0	12.5	18.0	24.4
Total costs before taxes on income ²	101.0	102.6	102.1	103.9	100.5	101.6	101.3	103.2	97.4	101.2	106.2
Annual result before taxes on income	5.6	5.5	2.8	1.7	4.2	3.3	6.5	6.9	-0.8	1.9	6.9
Taxes on income and earnings	1.3	1.3	0.8	0.8	1.1	0.9	1.5	1.5	0.0	0.2	0.9
Annual result	4.3	4.2	2.0	0.9	3.2	2.4	5.1	5.4	-0.9	1.5	5.6
III Other											
Inventories	Percentage of turnover										
Inventories	13.7	14.5	14.6	16.3	13.3	14.1	13.9	14.7	4.1	9.9	19.3
Short-term debtors	25.3	26.2	19.0	19.6	17.2	16.6	30.4	32.2	8.9	13.9	22.3
Annual result before taxes on income	5.7	5.5	2.8	1.7	4.2	3.4	6.6	6.9	-0.8	1.9	7.0
Percentage of tangible assets											
Equity	96.3	98.0	40.1	39.1	61.3	60.6	119.0	123.0	18.4	55.4	136.2
Long-term equity and liabilities	180.9	183.9	138.7	137.8	133.7	129.8	210.9	219.3	87.8	139.7	274.5
Percentage of assets											
Long-term equity and liabilities	113.1	112.5	119.9	121.7	105.8	101.0	116.2	117.5	74.0	113.3	194.9
Percentage of short-term liabilities											
Cash resources and short-term debtors	101.8	98.6	85.8	83.0	81.7	73.4	113.1	113.0	44.6	80.3	146.6
Cash resources, short-term debtors and inventories	149.9	147.2	138.8	136.7	131.4	123.1	160.3	161.0	90.8	133.7	223.5
Percentage of the balance sheet total											
Annual result and interest paid	7.2	7.0	5.9	4.6	7.2	6.1	7.2	7.4	1.3	5.4	11.6
Memo item											
Balance sheet total in € billion	15.8	16.1	0.2	0.2	4.8	4.8	10.9	11.1	-	-	-
Turnover in € billion	19.4	18.8	0.2	0.2	7.2	7.0	12.0	11.6	-	-	-
Number of enterprises	803	803	176	176	542	542	85	85	201	402	602

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 12 Manufacture of other non-metallic mineral products

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindred sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.6	0.5	0.2	0.1	0.8	0.7	0.5	0.5	0.0	0.1	0.4
Tangible assets	28.4	28.7	42.8	41.8	38.1	38.2	24.3	24.6	14.0	31.5	51.4
of which Land and buildings	13.0	12.9	22.3	22.9	19.2	19.4	10.5	10.0	0.2	13.2	26.9
Inventories	16.9	17.3	17.2	18.2	20.2	20.1	15.6	16.1	8.2	17.1	31.5
of which Finished products	8.5	9.3	9.6	11.3	10.2	10.4	7.9	8.8	0.0	5.8	16.8
Cash	2.8	3.7	9.7	8.8	5.6	5.8	1.6	2.7	0.3	2.2	9.0
Debtors	36.0	31.0	27.1	27.3	27.6	27.0	39.5	32.8	16.7	27.5	43.2
Short-term	30.8	28.8	23.5	25.8	24.1	24.0	33.6	30.8	15.3	24.7	39.5
of which											
Trade debtors	8.9	8.6	12.4	11.6	12.5	11.5	7.5	7.3	5.9	12.8	21.2
vis-à-vis affiliates	19.3	17.4	7.5	10.3	8.2	8.7	24.0	21.2	0.0	1.8	12.8
Long-term	5.2	2.3	3.6	1.6	3.6	3.0	5.9	2.0	0.0	0.0	0.8
of which vis-à-vis affiliates	4.5	1.8	1.8	0.4	2.1	2.4	5.5	1.5	0.0	0.0	0.0
Investments	1.5	0.9	0.1	0.1	1.2	1.2	1.6	0.8	0.0	0.0	0.0
Participating interests	13.6	17.7	2.3	3.0	6.2	6.7	16.7	22.5	0.0	0.0	3.2
Capital											
Equity	30.5	31.9	16.8	18.4	25.0	26.6	32.9	34.4	6.8	18.6	33.1
Liabilities	46.0	43.1	74.1	72.1	59.2	58.1	40.3	36.4	44.3	65.5	81.3
Short-term	32.4	29.7	38.8	39.4	39.8	38.2	29.3	26.0	23.1	40.6	59.1
of which											
to credit institutions	6.2	5.8	14.4	14.0	11.0	10.1	4.2	3.9	0.0	5.9	18.2
Trade creditors	5.9	5.7	8.4	7.1	8.4	8.1	4.8	4.7	3.3	6.4	11.9
to affiliates	14.5	12.7	8.9	10.3	10.8	11.2	16.0	13.3	0.0	2.7	15.1
Long-term	13.6	13.4	35.3	32.6	19.4	19.9	11.0	10.4	0.0	14.7	34.6
of which											
to credit institutions	8.2	7.8	23.5	22.7	13.7	13.8	5.7	5.2	0.0	7.3	23.1
to affiliates	4.7	4.6	11.5	9.7	4.5	4.7	4.6	4.4	0.0	0.0	2.2
Provisions	23.4	24.9	8.7	9.3	15.7	15.3	26.7	29.2	5.1	11.8	21.2
of which Provisions for pensions	11.8	12.5	2.2	2.5	4.5	4.6	14.9	16.0	0.0	0.2	6.8
Memo item Turnover	115.4	113.1	126.4	121.2	151.5	144.5	100.8	99.9	114.4	166.0	237.3
II Income statement											
Income	Percentage of total output										
Turnover	99.7	100.1	100.1	99.3	99.9	99.8	99.6	100.3	99.4	100.0	100.4
Change in stocks of own products	0.3	-0.1	-0.1	0.7	0.1	0.2	0.4	-0.3	-0.4	0.0	0.6
Interest received	0.8	0.6	0.4	0.4	0.4	0.4	1.0	0.8	0.0	0.1	0.5
Other income ²	7.8	7.4	6.5	5.8	4.5	4.9	9.8	8.9	1.2	3.0	6.8
of which from participating interests	1.4	1.0	1.0	0.2	0.6	0.6	2.0	1.3	0.0	0.0	0.0
Total income ²	108.6	108.0	106.9	106.2	104.9	105.4	110.8	109.6	101.5	103.3	107.2
Costs											
Cost of materials	46.6	47.2	45.2	43.9	49.1	48.5	45.1	46.4	34.6	46.2	59.4
Labour costs	26.5	27.3	30.4	30.9	26.5	27.2	26.5	27.3	18.8	27.4	36.7
Depreciation	6.1	5.9	7.5	6.5	6.0	5.8	6.2	5.9	2.5	4.5	7.3
of which of tangible assets	5.4	5.2	7.0	5.9	5.3	5.2	5.4	5.3	2.1	4.2	6.9
Interest paid	1.7	1.7	2.6	2.5	1.6	1.6	1.7	1.7	0.6	1.4	2.5
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ²	21.1	22.2	21.1	21.0	18.5	19.5	22.7	23.8	13.2	18.6	25.5
Total costs before taxes on income ²	102.1	104.3	106.9	104.9	101.7	102.7	102.2	105.2	97.8	101.2	107.4
Annual result before taxes on income	6.5	3.7	0.0	1.3	3.2	2.7	8.6	4.5	-0.3	2.4	6.2
Taxes on income and earnings	1.4	0.8	1.0	0.7	0.8	0.8	1.7	0.9	0.0	0.2	1.1
Annual result	5.1	2.9	-0.9	0.5	2.4	1.9	6.9	3.6	-0.3	1.8	5.1
III Other											
Inventories	Percentage of turnover										
Inventories	14.6	15.3	13.6	15.0	13.3	13.9	15.5	16.1	4.7	10.2	19.2
Short-term debtors	26.7	25.4	18.6	21.3	15.9	16.6	33.4	30.8	8.7	13.8	22.2
Annual result before taxes on income	6.5	3.7	0.0	1.3	3.2	2.7	8.6	4.5	-0.3	2.4	6.2
Percentage of tangible assets											
Equity	107.7	111.2	39.3	44.0	65.8	69.5	135.6	139.8	21.3	57.4	141.0
Long-term equity and liabilities	200.5	203.4	129.9	130.7	131.4	135.6	245.6	249.3	90.6	142.4	281.7
Percentage of assets											
Long-term equity and liabilities	118.3	118.5	113.6	117.3	102.6	106.5	124.8	123.4	80.2	115.7	196.6
Percentage of short-term liabilities											
Cash resources and short-term debtors	107.2	111.4	85.7	87.9	77.4	81.1	123.8	130.5	48.1	85.1	153.7
Cash resources, short-term debtors and inventories	159.3	169.5	130.0	134.1	128.1	133.8	176.9	192.2	95.7	140.0	229.7
Percentage of the balance sheet total											
Annual result and interest paid	7.8	5.2	2.1	3.7	5.9	5.1	8.7	5.2	1.4	6.1	11.5
Memo item											
Balance sheet total in € billion	13.8	13.4	0.1	0.1	3.9	3.9	9.7	9.4	-	-	-
Turnover in € billion	15.9	15.2	0.2	0.1	5.9	5.7	9.8	9.4	-	-	-
Number of enterprises	626	626	131	131	422	422	73	73	157	313	470

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

13 Manufacture of basic metals

Ratios	All legal forms								
	Total		Enterprises with turnover of ... € million				Of the enterprises captured in 2001		
	2000	2001	Less than 50		50 and more		25 %	50 %	75 %
	Cylindred sample 2000/2001 ¹								
	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet	Percentage of the balance sheet total								
Assets									
Intangible assets	0.4	0.4	0.5	0.6	0.3	0.4	0.0	0.2	0.5
Tangible assets	32.7	32.7	33.8	34.0	32.5	32.5	13.9	28.8	43.9
of which Land and buildings	9.8	9.9	13.0	13.6	9.4	9.4	0.0	8.0	18.6
Inventories	22.1	22.5	26.9	27.4	21.4	21.7	14.6	24.8	37.0
of which Finished products	7.9	8.4	9.8	10.2	7.7	8.1	0.8	6.1	13.7
Cash	2.5	2.2	5.6	4.8	2.1	1.7	0.2	1.6	7.0
Debtors	28.3	27.8	29.9	29.5	28.0	27.6	20.9	30.1	41.6
Short-term	26.6	25.8	28.2	27.4	26.4	25.6	19.2	27.4	38.6
of which									
Trade debtors	13.8	13.1	18.3	16.8	13.1	12.5	10.8	17.8	26.8
vis-à-vis affiliates	9.9	9.4	6.8	7.4	10.4	9.7	0.0	0.6	9.5
Long-term	1.7	2.0	1.7	2.1	1.6	2.0	0.0	0.0	1.3
of which vis-à-vis affiliates	1.3	1.2	0.6	0.8	1.4	1.2	0.0	0.0	0.0
Investments	1.5	1.4	1.0	1.0	1.5	1.4	0.0	0.0	0.0
Participating interests	12.5	12.9	2.0	2.4	14.0	14.4	0.0	0.0	0.1
Capital									
Equity	32.4	30.2	24.0	24.5	33.6	31.1	8.1	19.3	33.7
Liabilities	45.9	48.0	60.8	60.3	43.8	46.2	45.1	63.6	80.4
Short-term	34.9	37.9	44.2	43.9	33.5	37.0	28.6	44.5	61.3
of which									
to credit institutions	5.3	5.7	12.9	12.9	4.2	4.6	0.1	6.9	19.4
Trade creditors	9.8	9.3	13.9	12.1	9.2	8.8	5.3	11.0	18.4
to affiliates	13.4	15.9	9.3	10.6	14.0	16.7	0.0	0.9	11.8
Long-term	11.1	10.1	16.5	16.4	10.3	9.2	0.0	11.2	27.0
of which									
to credit institutions	7.3	7.1	11.3	11.0	6.7	6.5	0.0	4.7	17.0
to affiliates	3.0	2.6	3.8	4.0	2.9	2.4	0.0	0.0	1.7
Provisions	21.6	21.7	15.2	15.2	22.6	22.6	5.6	11.6	22.1
of which Provisions for pensions	10.2	10.5	6.2	6.3	10.8	11.1	0.0	1.9	9.1
Memo item Turnover	161.1	165.3	193.2	190.2	156.4	161.6	158.3	214.7	292.8
II Income statement	Percentage of total output								
Income									
Turnover	99.0	99.5	99.2	99.0	99.0	99.6	98.5	99.8	100.2
Change in stocks of own products	1.0	0.5	0.8	1.0	1.0	0.4	-0.2	0.2	1.5
Interest received	0.3	0.3	0.3	0.3	0.3	0.3	0.0	0.1	0.3
Other income ²	3.9	4.8	2.9	2.9	4.1	5.1	0.6	1.4	3.4
of which from participating interests	0.4	0.5	0.2	0.1	0.4	0.6	0.0	0.0	0.0
Total income ²	104.2	105.1	103.2	103.2	104.4	105.4	100.8	101.6	103.7
Costs									
Cost of materials	64.7	66.4	55.3	55.7	66.4	68.3	42.8	54.4	66.8
Labour costs	19.0	18.7	26.0	26.5	17.7	17.3	16.9	26.8	36.3
Depreciation	4.3	4.3	3.8	3.8	4.4	4.4	1.7	3.1	4.8
of which of tangible assets	4.1	4.1	3.6	3.6	4.2	4.2	1.6	2.8	4.7
Interest paid	1.0	1.1	1.1	1.3	1.0	1.1	0.4	1.0	1.8
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ²	11.7	10.7	12.9	13.0	11.4	10.3	8.6	12.2	17.0
Total costs before taxes on income ²	100.7	101.2	99.3	100.3	100.9	101.4	96.3	99.7	102.7
Annual result before taxes on income	3.5	3.8	3.9	2.8	3.4	4.0	0.3	2.3	6.0
Taxes on income and earnings	0.8	0.8	1.2	0.9	0.8	0.8	0.0	0.3	1.4
Annual result	2.7	3.1	2.8	2.0	2.7	3.2	0.2	1.7	4.7
III Other	Percentage of turnover								
Inventories	13.7	13.6	13.9	14.4	13.7	13.4	6.6	11.2	17.5
Short-term debtors	16.5	15.6	14.6	14.4	16.9	15.8	8.5	12.5	18.5
Annual result before taxes on income	3.5	3.9	3.9	2.9	3.5	4.0	0.3	2.4	6.0
	Percentage of tangible assets								
Equity	99.0	92.4	71.1	72.0	103.2	95.6	28.6	71.8	140.4
Long-term equity and liabilities	166.1	157.2	141.0	141.2	169.9	159.7	99.2	148.8	249.3
	Percentage of assets								
Long-term equity and liabilities	114.1	106.0	124.9	122.4	112.8	104.1	87.6	129.6	192.6
	Percentage of short-term liabilities								
Cash resources and short-term debtors	86.6	76.1	78.5	75.6	88.1	76.2	49.3	78.4	132.1
Cash resources, short-term debtors and inventories	149.9	135.3	139.3	138.0	152.0	134.8	102.1	138.3	218.0
	Percentage of the balance sheet total								
Annual result and interest paid	6.1	7.0	7.6	6.3	5.8	7.1	2.8	6.6	12.3
Memo item									
Balance sheet total in € billion	29.0	29.5	3.7	3.8	25.3	25.7	-	-	-
Turnover in € billion	46.7	48.8	7.1	7.3	39.6	41.5	-	-	-
Number of enterprises	636	636	500	500	136	136	159	318	477

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 13 Manufacture of basic metals

	All legal forms						Of the enterprises captured in 2002		
	Total		Enterprises with turnover of ... € million		50 and more		25 %	50 %	75 %
	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
Ratios	Cylindred sample 2001/2002 ¹								
I Balance sheet	Percentage of the balance sheet total								
Assets									
Intangible assets	0.6	0.5	0.6	0.6	0.6	0.5	0.0	0.2	0.5
Tangible assets	32.9	31.5	33.6	33.6	32.9	31.2	16.2	29.7	43.4
of which Land and buildings	10.0	9.8	13.7	13.8	9.6	9.4	0.1	8.7	19.4
Inventories	23.4	21.9	27.3	25.8	22.9	21.4	14.3	23.8	36.0
of which Finished products	8.6	7.7	10.2	9.8	8.4	7.4	0.5	5.9	12.5
Cash	2.3	3.2	5.7	5.7	1.8	2.9	0.1	1.7	7.4
Debtors	27.1	29.2	29.0	30.0	26.9	29.1	21.0	30.2	41.2
Short-term	25.1	27.1	26.7	28.2	24.9	27.0	19.6	28.0	38.7
of which									
Trade debtors	12.9	11.9	16.8	17.3	12.4	11.3	10.6	17.7	27.2
vis-à-vis affiliates	9.2	12.5	6.5	7.4	9.5	13.1	0.0	1.4	9.4
Long-term	2.0	2.1	2.3	1.8	2.0	2.1	0.0	0.0	0.8
of which vis-à-vis affiliates	1.2	1.1	0.9	0.8	1.2	1.1	0.0	0.0	0.0
Investments	1.3	1.1	1.1	1.2	1.4	1.0	0.0	0.0	0.0
Participating interests	12.2	12.5	2.4	2.8	13.4	13.6	0.0	0.0	0.4
Capital									
Equity	29.7	34.5	24.9	27.8	30.3	35.2	9.1	21.1	36.1
Liabilities	48.9	44.1	59.5	57.6	47.6	42.6	42.7	61.5	79.5
Short-term	39.0	34.7	42.0	40.2	38.7	34.0	26.9	41.7	59.4
of which									
to credit institutions	5.0	4.1	11.7	11.2	4.2	3.2	0.1	6.1	19.3
Trade creditors	9.3	8.7	11.8	11.4	9.0	8.4	4.9	9.6	18.4
to affiliates	18.0	17.4	10.2	10.2	18.9	18.2	0.0	1.5	13.2
Long-term	9.8	9.5	17.5	17.4	8.9	8.6	0.0	10.8	25.6
of which									
to credit institutions	6.9	6.4	11.0	11.9	6.4	5.8	0.0	3.8	17.0
to affiliates	2.5	2.6	5.2	4.2	2.2	2.4	0.0	0.0	1.2
Provisions	21.4	21.3	15.5	14.5	22.1	22.1	5.5	12.0	22.5
of which Provisions for pensions	10.3	10.4	6.6	6.6	10.7	10.9	0.0	2.1	10.4
Memo item Turnover	167.4	154.2	189.1	183.3	164.7	150.8	149.3	202.3	276.9
II Income statement	Percentage of total output								
Income									
Turnover	99.5	100.1	98.9	100.3	99.6	100.1	99.1	100.0	100.7
Change in stocks of own products	0.5	-0.1	1.1	-0.3	0.4	-0.1	-0.7	0.0	0.9
Interest received	0.3	0.3	0.3	0.3	0.3	0.3	0.0	0.1	0.3
Other income ²	4.7	6.0	2.7	3.5	5.0	6.3	0.7	1.6	3.6
of which from participating interests	0.5	0.3	0.1	0.1	0.6	0.3	0.0	0.0	0.0
Total income ²	105.0	106.3	103.0	103.8	105.3	106.6	100.8	101.9	103.8
Costs									
Cost of materials	67.0	66.2	55.3	54.7	68.6	67.8	40.5	54.0	67.3
Labour costs	18.1	19.3	26.6	27.4	16.8	18.1	16.8	26.6	37.5
Depreciation	4.3	4.6	3.8	3.9	4.4	4.6	1.9	3.1	5.0
of which of tangible assets	4.2	4.2	3.6	3.6	4.3	4.3	1.6	2.8	4.8
Interest paid	1.1	1.1	1.2	1.2	1.1	1.1	0.5	1.0	1.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1
Other costs ²	10.5	10.8	12.8	13.4	10.2	10.5	8.7	12.4	17.0
Total costs before taxes on income ²	101.0	101.9	99.7	100.8	101.2	102.1	96.8	99.9	102.8
Annual result before taxes on income	4.0	4.3	3.3	3.0	4.1	4.5	0.2	2.2	6.3
Taxes on income and earnings	0.8	0.8	0.9	0.7	0.8	0.8	0.0	0.3	1.1
Annual result	3.2	3.6	2.4	2.2	3.3	3.7	0.1	1.7	4.9
III Other	Percentage of turnover								
Inventories	14.0	14.2	14.4	14.1	13.9	14.2	7.0	11.1	17.8
Short-term debtors	15.0	17.6	14.1	15.4	15.1	17.9	9.7	13.8	19.0
Annual result before taxes on income	4.0	4.3	3.3	2.9	4.1	4.5	0.2	2.3	6.2
Percentage of tangible assets									
Equity	90.1	109.5	74.0	82.6	92.1	112.8	29.2	74.4	151.6
Long-term equity and liabilities	152.6	173.7	148.0	155.2	153.2	176.0	100.8	155.2	261.7
Percentage of assets									
Long-term equity and liabilities	104.3	116.9	127.6	133.7	102.1	115.3	89.4	132.1	198.0
Percentage of short-term liabilities									
Cash resources and short-term debtors	72.4	89.9	79.5	86.9	71.4	90.4	54.7	82.6	137.4
Cash resources, short-term debtors and inventories	132.3	153.0	144.6	151.0	130.7	153.3	104.6	144.0	228.8
Percentage of the balance sheet total									
Annual result and interest paid	7.2	7.1	6.8	6.3	7.3	7.2	2.3	6.3	11.8
Memo item									
Balance sheet total in € billion	29.9	31.7	3.3	3.3	26.7	28.4	-	-	-
Turnover in € billion	50.1	48.9	6.2	6.0	43.9	42.9	-	-	-
Number of enterprises	552	552	414	414	138	138	138	276	414

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

14 Manufacture of fabricated metal products

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.5	0.5	0.4	0.3	0.5	0.5	0.5	0.6	0.0	0.2	0.5
Tangible assets	22.9	22.9	34.3	35.9	28.5	28.8	18.7	18.4	9.8	23.7	42.9
of which Land and buildings	9.4	9.3	16.0	16.6	12.6	12.5	7.0	6.9	0.0	3.4	19.1
Inventories	27.8	27.1	22.6	23.1	30.6	30.4	25.8	25.0	13.1	25.5	40.1
of which Finished products	7.8	7.7	6.0	6.1	8.2	8.2	7.5	7.5	0.0	3.1	12.0
Cash	5.4	5.6	7.4	7.0	6.6	6.6	4.5	4.8	0.3	2.2	9.2
Debtors	33.1	33.7	32.5	31.2	29.8	29.7	35.5	36.6	19.1	29.9	43.1
Short-term	31.4	31.7	29.3	28.1	28.2	27.9	33.7	34.4	17.5	27.1	39.6
of which											
Trade debtors	15.5	14.2	19.1	18.3	18.2	17.5	13.5	11.8	11.1	18.1	27.8
vis-à-vis affiliates	13.2	14.9	5.5	5.4	7.0	7.5	17.8	20.4	0.0	0.0	5.4
Long-term	1.7	2.0	3.3	3.1	1.6	1.7	1.7	2.2	0.0	0.0	1.5
of which vis-à-vis affiliates	1.0	1.3	0.8	0.6	0.6	0.7	1.2	1.8	0.0	0.0	0.0
Investments	1.0	0.8	0.5	0.5	0.6	0.6	1.3	1.0	0.0	0.0	0.0
Participating interests	8.9	8.9	1.2	0.8	2.7	2.8	13.4	13.3	0.0	0.0	0.1
Capital											
Equity	22.1	22.5	8.1	8.1	20.4	21.1	23.7	23.8	3.9	13.7	27.6
Liabilities	59.9	60.4	80.3	79.9	66.4	65.7	54.8	56.2	53.7	73.6	87.8
Short-term	43.6	45.7	49.0	50.2	46.3	46.7	41.5	44.9	28.5	47.3	68.0
of which											
to credit institutions	8.1	9.3	12.4	13.3	11.0	11.9	6.0	7.5	0.5	7.9	19.4
Trade creditors	10.0	9.0	14.2	13.8	12.5	11.4	8.0	7.2	5.1	10.5	19.1
to affiliates	9.9	11.7	5.6	5.4	6.6	7.6	12.4	14.7	0.0	0.0	5.4
Long-term	16.4	14.7	31.3	29.7	20.1	19.0	13.3	11.3	0.4	15.9	35.7
of which											
to credit institutions	9.2	8.6	22.1	21.6	12.4	11.6	6.6	6.1	0.0	6.4	22.2
to affiliates	6.1	4.9	7.7	6.8	6.1	5.8	6.0	4.1	0.0	0.0	4.2
Provisions	17.9	17.1	11.3	11.7	13.1	13.1	21.5	20.0	4.7	9.5	17.7
of which Provisions for pensions	7.7	7.8	4.5	4.8	5.3	5.5	9.5	9.4	0.0	0.1	6.4
Memo item Turnover	144.8	143.1	168.1	164.1	166.6	166.5	128.8	126.1	136.8	191.9	260.5
II Income statement											
Income	Percentage of total output										
Turnover	98.7	99.1	99.1	99.0	98.5	99.3	98.8	99.0	98.3	100.0	100.6
Change in stocks of own products	1.3	0.9	0.9	1.0	1.5	0.7	1.2	1.0	-0.6	0.0	1.7
Interest received	0.5	0.6	0.3	0.3	0.3	0.3	0.6	0.8	0.0	0.1	0.4
Other income ²	4.0	4.4	3.5	3.8	2.8	2.8	5.1	5.9	0.7	1.6	3.4
of which from participating interests	1.0	0.9	0.1	0.0	0.2	0.3	1.8	1.4	0.0	0.0	0.0
Total income ²	104.5	105.0	103.8	104.1	103.2	103.1	105.7	106.7	101.0	101.9	103.8
Costs											
Cost of materials	52.1	52.3	39.5	38.9	49.7	49.8	54.8	54.9	33.3	45.5	57.7
Labour costs	28.0	27.9	36.1	36.8	29.6	29.7	26.3	25.9	23.8	32.3	41.0
Depreciation	4.2	4.0	4.9	5.0	4.2	4.1	4.2	4.0	1.8	3.3	5.7
of which of tangible assets	3.8	3.7	4.6	4.6	3.9	3.8	3.6	3.6	1.6	3.0	5.4
Interest paid	1.3	1.5	1.8	2.0	1.4	1.5	1.3	1.4	0.6	1.3	2.3
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1
Other costs ²	14.2	14.4	16.7	17.5	14.0	14.3	14.3	14.5	10.3	14.0	19.0
Total costs before taxes on income ²	99.9	100.1	99.2	100.2	99.0	99.4	100.8	100.8	96.2	99.8	102.7
Annual result before taxes on income	4.6	4.9	4.6	3.9	4.2	3.7	4.9	6.0	0.4	2.4	6.4
Taxes on income and earnings	1.3	1.1	0.9	0.9	1.3	1.1	1.3	1.1	0.0	0.4	1.3
Annual result	3.3	3.8	3.6	3.0	2.9	2.6	3.6	4.9	0.2	1.8	4.9
III Other											
Inventories	Percentage of turnover										
Inventories	19.2	19.0	13.5	14.1	18.4	18.2	20.1	19.8	6.3	12.6	21.2
Short-term debtors	21.7	22.2	17.4	17.2	16.9	16.8	26.2	27.3	9.2	13.4	19.7
Annual result before taxes on income	4.6	4.9	4.6	3.9	4.3	3.7	4.9	6.0	0.4	2.4	6.5
Equity	Percentage of tangible assets										
Equity	96.6	98.3	23.6	22.7	71.6	73.4	126.9	129.1	15.4	56.7	159.9
Long-term equity and liabilities	203.6	197.9	132.9	123.4	163.1	160.5	250.7	242.4	96.6	162.4	322.2
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	135.8	131.2	116.1	109.7	138.8	135.9	134.3	128.5	87.5	133.3	228.5
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	86.0	83.0	75.6	70.3	76.2	74.9	94.1	89.3	44.1	75.2	132.3
Cash resources, short-term debtors and inventories	149.8	142.4	121.8	116.4	142.3	139.9	156.4	144.9	100.0	133.6	210.2
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.7	7.6	9.3	8.2	7.2	6.9	6.3	8.0	3.1	6.4	12.3
Memo item											
Balance sheet total in € billion	27.9	29.2	0.4	0.4	11.4	11.9	16.1	16.9	-	-	-
Turnover in € billion	40.4	41.8	0.7	0.7	19.0	19.8	20.7	21.3	-	-	-
Number of enterprises	2,238	2,238	544	544	1,540	1,540	154	154	560	1,119	1,679

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 14 Manufacture of fabricated metal products

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindere sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.7	0.3	0.3	0.5	0.5	0.9	1.0	0.0	0.1	0.5
Tangible assets	26.1	25.9	40.1	39.5	28.5	28.6	23.1	22.7	10.5	24.9	44.3
of which Land and buildings	10.7	10.9	18.0	17.7	12.0	12.5	9.1	9.0	0.0	3.0	19.5
Inventories	27.4	26.7	19.2	20.9	29.5	29.2	25.6	24.4	12.2	23.8	39.5
of which Finished products	8.8	8.5	5.6	6.1	8.8	8.6	8.9	8.4	0.0	3.5	13.1
Cash	5.7	5.9	7.6	6.8	7.1	7.3	4.1	4.5	0.3	2.5	9.9
Debtors	31.9	31.7	31.1	30.3	29.8	29.6	34.0	33.9	18.2	29.5	42.8
Short-term	30.0	29.9	28.4	27.3	28.1	28.0	31.9	31.9	17.1	27.3	40.4
of which											
Trade debtors	16.1	15.5	17.3	16.0	17.6	16.9	14.5	14.1	10.3	17.0	26.3
vis-à-vis affiliates	11.0	11.9	6.6	7.4	7.5	8.3	14.8	15.7	0.0	0.3	8.3
Long-term	1.9	1.8	2.7	3.1	1.7	1.6	2.1	2.0	0.0	0.0	1.1
of which vis-à-vis affiliates	1.2	1.1	0.3	0.5	0.8	0.7	1.7	1.6	0.0	0.0	0.0
Investments	0.8	0.8	0.5	0.8	0.7	0.8	0.9	0.8	0.0	0.0	0.0
Participating interests	7.1	7.8	0.2	0.4	3.2	3.5	11.3	12.5	0.0	0.0	0.1
Capital											
Equity	23.5	25.4	9.4	9.2	22.3	23.9	25.1	27.4	5.5	16.4	31.2
Liabilities	61.1	59.1	78.3	78.8	64.0	62.8	57.5	54.7	50.2	70.6	85.5
Short-term	44.9	44.4	46.3	46.9	46.2	45.1	43.5	43.7	27.3	45.0	65.1
of which											
to credit institutions	10.9	10.2	13.2	12.8	11.3	10.5	10.4	9.7	0.1	6.9	19.2
Trade creditors	9.8	9.1	12.1	11.6	11.1	10.5	8.4	7.6	4.3	9.2	17.1
to affiliates	11.0	12.3	6.3	6.5	8.7	9.0	13.6	15.7	0.0	0.2	7.4
Long-term	16.2	14.6	32.0	32.0	17.8	17.7	14.0	11.0	0.0	13.4	34.0
of which											
to credit institutions	9.0	8.9	22.7	21.9	11.0	11.0	6.5	6.2	0.0	4.0	20.5
to affiliates	5.9	4.6	7.1	6.8	5.2	5.0	6.5	4.2	0.0	0.0	2.3
Provisions	15.4	15.5	12.0	11.8	13.6	13.2	17.3	17.8	4.7	9.6	18.4
of which Provisions for pensions	7.2	7.2	5.0	5.5	5.9	5.9	8.6	8.5	0.0	0.2	6.6
Memo item Turnover	159.3	153.7	164.5	156.5	165.7	160.6	152.5	146.5	130.5	185.3	255.5
II Income statement											
Income	Percentage of total output										
Turnover	99.2	99.5	99.6	98.6	99.1	99.4	99.2	99.7	98.4	100.0	100.6
Change in stocks of own products	0.8	0.5	0.4	1.4	0.9	0.6	0.8	0.3	-0.6	0.0	1.6
Interest received	0.4	0.4	0.3	0.3	0.4	0.3	0.5	0.5	0.0	0.1	0.3
Other income ²	3.4	4.3	3.8	3.9	2.8	3.1	4.0	5.5	0.8	1.8	3.9
of which from participating interests	0.8	0.9	0.0	0.1	0.3	0.3	1.4	1.5	0.0	0.0	0.0
Total income ²	103.8	104.7	104.1	104.1	103.2	103.5	104.5	106.0	101.1	102.1	104.2
Costs											
Cost of materials	50.9	50.3	37.1	36.9	49.3	48.7	53.1	52.5	31.6	44.2	55.8
Labour costs	28.4	29.0	37.1	38.4	29.9	30.5	26.3	27.1	24.0	33.3	42.2
Depreciation	4.1	4.2	5.3	5.1	4.1	4.2	4.0	4.1	1.9	3.5	5.8
of which of tangible assets	3.7	3.7	5.0	4.8	3.8	3.8	3.6	3.7	1.6	3.0	5.5
Interest paid	1.4	1.4	1.9	2.0	1.5	1.4	1.3	1.3	0.5	1.2	2.2
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.1
Other costs ²	14.1	14.7	17.9	18.3	14.0	14.8	14.0	14.5	10.8	14.5	19.7
Total costs before taxes on income ²	98.9	99.6	99.4	100.7	98.9	99.7	98.8	99.5	96.3	100.1	103.3
Annual result before taxes on income	4.9	5.0	4.7	3.4	4.3	3.8	5.7	6.5	0.4	2.5	6.4
Taxes on income and earnings	1.2	1.0	1.0	0.8	1.2	1.0	1.2	1.0	0.0	0.4	1.4
Annual result	3.8	4.0	3.6	2.6	3.1	2.8	4.5	5.5	0.2	1.8	5.0
III Other											
Inventories	Percentage of turnover										
Inventories	17.2	17.4	11.7	13.4	17.8	18.2	16.8	16.7	6.3	12.3	20.8
Short-term debtors	18.8	19.5	17.3	17.4	17.0	17.4	20.9	21.8	9.3	14.3	20.5
Annual result before taxes on income	5.0	5.1	4.7	3.4	4.3	3.8	5.7	6.5	0.4	2.5	6.4
Equity	Percentage of tangible assets										
Equity	90.0	98.1	23.5	23.3	78.3	83.8	108.7	120.7	20.4	64.9	170.8
Long-term equity and liabilities	181.3	183.8	120.2	122.2	163.4	167.8	207.7	207.8	98.0	161.3	314.9
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	131.2	130.0	111.0	110.7	136.6	139.5	126.9	122.1	89.4	136.5	237.1
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	80.5	81.6	78.5	73.5	77.5	79.4	83.8	84.2	47.6	77.1	143.9
Cash resources, short-term debtors and inventories	141.6	141.8	120.0	118.1	141.4	144.2	142.6	140.1	100.4	138.8	221.8
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	8.3	8.3	9.2	7.3	7.6	6.7	8.9	9.9	2.8	6.2	12.1
Memo item											
Balance sheet total in € billion	21.3	21.9	0.3	0.3	10.7	10.9	10.3	10.7	-	-	-
Turnover in € billion	33.9	33.6	0.6	0.5	17.7	17.4	15.7	15.6	-	-	-
Number of enterprises	1,899	1,899	441	441	1,332	1,332	126	126	475	950	1,424

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 14 Manufacture of fabricated metal products

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.5	0.5	0.4	0.4	0.6	0.5	0.4	0.5	0.0	0.2	0.5
Tangible assets	20.9	20.9	29.9	30.5	27.0	27.3	16.8	16.4	7.6	20.2	38.9
of which Land and buildings	8.1	8.0	11.5	12.1	11.0	11.0	6.2	6.0	0.0	0.6	14.8
Inventories	28.0	27.4	22.9	24.5	31.2	31.0	26.1	25.1	13.3	25.8	41.0
of which Finished products	6.9	6.9	5.9	5.6	7.6	7.8	6.4	6.3	0.0	2.6	10.7
Cash	5.4	5.6	7.9	7.5	6.8	6.7	4.4	4.9	0.3	2.3	10.5
Debtors	34.5	35.1	35.7	34.3	30.5	30.4	37.1	38.2	20.3	31.7	45.9
Short-term	32.9	33.4	31.8	30.2	28.8	28.9	35.6	36.5	18.6	29.0	41.9
of which											
Trade debtors	14.5	13.1	20.3	19.6	17.8	17.1	12.3	10.2	11.2	18.7	28.9
vis-à-vis affiliates	15.4	17.5	5.9	5.8	7.6	8.6	20.7	23.8	0.0	0.1	5.9
Long-term	1.6	1.7	3.9	4.1	1.7	1.6	1.4	1.7	0.0	0.0	2.0
of which vis-à-vis affiliates	0.8	1.0	0.3	0.3	0.6	0.4	1.0	1.4	0.0	0.0	0.0
Investments	1.0	0.9	0.6	0.6	0.6	0.7	1.3	1.1	0.0	0.0	0.0
Participating interests	9.3	9.2	1.6	1.0	2.6	2.7	13.9	13.7	0.0	0.0	0.0
Capital											
Equity	23.3	24.1	12.8	13.1	23.6	24.4	23.3	24.1	6.2	15.8	29.9
Liabilities	56.5	56.8	74.0	73.1	62.4	61.7	52.2	53.2	48.8	69.1	84.1
Short-term	44.9	46.2	48.9	50.3	46.6	46.1	43.8	46.1	28.9	47.1	68.0
of which											
to credit institutions	7.3	8.6	10.5	11.4	10.2	11.1	5.4	6.9	0.1	6.9	18.1
Trade creditors	9.4	8.4	15.0	13.7	12.4	11.3	7.3	6.5	5.2	10.6	19.3
to affiliates	10.6	10.7	6.1	5.9	6.4	7.0	13.4	13.3	0.0	0.0	5.0
Long-term	11.6	10.7	25.0	22.8	15.9	15.6	8.4	7.1	0.0	11.0	28.0
of which											
to credit institutions	8.4	7.9	15.9	16.1	11.6	11.2	6.1	5.6	0.0	4.9	19.2
to affiliates	2.2	1.8	7.3	5.8	2.6	2.9	1.9	0.9	0.0	0.0	1.6
Provisions	20.2	19.0	13.0	13.6	13.8	13.7	24.4	22.6	5.5	10.8	19.8
of which Provisions for pensions	8.5	8.5	6.0	6.5	5.8	6.0	10.3	10.2	0.0	1.6	8.7
Memo item Turnover	137.0	135.7	170.5	168.6	163.1	161.7	119.3	117.8	137.0	196.6	267.9
II Income statement											
Income	Percentage of total output										
Turnover	98.5	99.0	99.6	98.6	98.5	99.0	98.4	98.9	98.2	99.9	100.6
Change in stocks of own products	1.5	1.0	0.4	1.4	1.5	1.0	1.6	1.1	-0.6	0.1	1.8
Interest received	0.5	0.7	0.3	0.3	0.4	0.4	0.7	1.0	0.0	0.1	0.4
Other income ²	4.5	4.9	3.5	3.8	3.1	3.0	5.7	6.7	0.7	1.6	3.5
of which from participating interests	1.1	0.7	0.2	0.0	0.3	0.3	1.8	1.0	0.0	0.0	0.0
Total income ²	105.0	105.6	103.8	104.1	103.4	103.4	106.4	107.7	101.0	102.0	104.0
Costs											
Cost of materials	54.8	54.6	39.8	39.6	51.0	51.0	58.6	58.4	34.3	47.2	59.5
Labour costs	26.8	26.5	37.5	37.6	29.4	29.3	24.2	23.6	23.4	32.0	41.7
Depreciation	3.9	3.8	4.6	4.8	4.0	3.9	3.9	3.7	1.5	3.0	5.4
of which of tangible assets	3.5	3.5	4.3	4.4	3.7	3.6	3.2	3.3	1.3	2.7	5.1
Interest paid	1.2	1.4	1.6	1.7	1.2	1.4	1.2	1.5	0.4	1.1	2.1
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1
Other costs ²	14.5	14.8	17.4	18.1	13.9	14.3	14.9	15.1	10.2	14.2	19.3
Total costs before taxes on income ²	101.3	101.1	101.0	101.9	99.6	100.0	102.8	102.2	97.4	100.2	103.0
Annual result before taxes on income	3.7	4.5	2.8	2.2	3.8	3.4	3.7	5.5	0.3	2.0	5.4
Taxes on income and earnings	1.6	1.2	1.0	0.9	1.5	1.3	1.6	1.2	0.0	0.4	1.5
Annual result	2.2	3.2	1.8	1.3	2.3	2.1	2.1	4.3	0.1	1.4	3.7
III Other											
Inventories	Percentage of turnover										
Inventories	20.5	20.2	13.4	14.5	19.1	19.2	21.9	21.3	6.3	12.4	21.5
Short-term debtors	24.0	24.6	18.6	17.9	17.6	17.8	29.9	31.0	9.5	13.9	20.4
Annual result before taxes on income	3.8	4.5	2.8	2.3	3.9	3.4	3.7	5.6	0.3	2.0	5.4
Equity	Percentage of tangible assets										
Equity	111.2	115.4	42.9	42.9	87.5	89.7	138.9	146.9	27.3	76.5	200.2
Long-term equity and liabilities	208.8	209.0	151.5	143.0	170.0	171.0	251.9	253.6	106.4	177.1	375.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	134.3	134.8	125.9	120.2	143.1	144.4	128.8	128.8	95.0	143.9	252.8
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	86.9	86.3	81.9	75.5	77.4	78.0	93.6	92.2	47.0	80.7	141.5
Cash resources, short-term debtors and inventories	149.3	145.8	128.7	124.2	144.4	145.2	153.2	146.7	105.1	137.9	215.8
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	4.7	6.4	5.8	5.1	5.8	5.8	4.0	6.9	2.6	5.5	9.8
Memo item											
Balance sheet total in € billion	18.1	18.9	0.2	0.3	7.0	7.4	10.8	11.2	-	-	-
Turnover in € billion	24.7	25.7	0.4	0.4	11.5	12.0	12.9	13.2	-	-	-
Number of enterprises	1,376	1,376	325	325	972	972	79	79	344	688	1,032

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 14 Manufacture of fabricated metal products

	Corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2001/2002 ¹										
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.8	0.3	0.4	0.6	0.5	1.0	1.2	0.0	0.1	0.5
Tangible assets	25.6	25.2	35.3	34.4	27.0	27.1	23.4	22.3	7.9	21.7	40.4
of which Land and buildings	9.9	10.0	14.3	14.0	10.7	11.2	8.6	8.3	0.0	0.8	15.5
Inventories	28.2	27.4	20.3	21.9	29.6	29.5	26.6	24.7	12.7	24.5	40.6
of which Finished products	7.9	7.6	5.9	6.5	8.5	8.3	7.3	6.6	0.0	3.0	12.1
Cash	6.0	6.1	8.0	7.7	7.3	7.2	4.2	4.6	0.3	2.7	10.5
Debtors	32.0	31.8	34.6	33.6	30.6	30.3	33.6	33.8	20.2	31.3	44.1
Short-term	30.4	30.1	30.7	29.2	29.2	28.6	31.9	32.0	18.0	28.2	42.0
of which											
Trade debtors	16.2	15.4	19.1	16.8	17.2	16.3	14.7	14.2	10.7	17.6	26.9
vis-à-vis affiliates	10.9	12.0	7.0	8.3	8.7	9.3	14.0	15.7	0.0	0.4	8.8
Long-term	1.6	1.8	3.9	4.4	1.5	1.7	1.6	1.8	0.0	0.0	1.8
of which vis-à-vis affiliates	0.8	1.0	0.2	0.4	0.5	0.6	1.3	1.6	0.0	0.0	0.0
Investments	0.9	0.8	0.6	1.0	0.8	0.9	1.0	0.7	0.0	0.0	0.0
Participating interests	6.2	7.4	0.1	0.1	3.4	3.7	10.1	12.6	0.0	0.0	0.0
Capital											
Equity	25.7	28.4	12.8	13.5	25.5	27.7	26.7	30.1	8.2	18.9	34.7
Liabilities	58.0	55.4	72.4	71.6	60.4	58.6	54.3	50.7	44.7	65.8	81.7
Short-term	44.6	43.4	45.4	44.0	45.2	44.0	43.8	42.5	26.6	43.2	64.6
of which											
to credit institutions	10.7	10.0	11.4	11.2	10.7	10.0	10.8	10.0	0.0	6.3	17.6
Trade creditors	10.1	9.2	12.2	11.9	11.0	10.4	8.7	7.6	4.5	9.6	17.1
to affiliates	8.7	9.5	5.9	5.9	7.3	7.4	10.8	12.2	0.0	0.1	5.3
Long-term	13.4	12.1	27.0	27.6	15.3	14.6	10.5	8.1	0.0	9.8	28.2
of which											
to credit institutions	9.1	8.4	19.1	17.5	10.9	10.7	6.5	5.0	0.0	2.5	18.3
to affiliates	2.9	2.6	6.5	6.8	2.8	2.3	3.0	2.8	0.0	0.0	0.0
Provisions	16.2	16.1	14.6	14.7	14.1	13.6	19.0	19.3	5.3	10.8	20.7
of which Provisions for pensions	7.6	7.6	6.9	7.9	6.3	6.3	9.3	9.3	0.0	1.5	9.0
Memo item Turnover	160.4	154.3	173.8	166.9	162.2	157.1	157.5	150.1	131.3	191.3	266.6
II Income statement											
Income	Percentage of total output										
Turnover	98.9	99.5	100.0	99.0	98.8	99.2	98.9	100.0	98.2	100.0	100.6
Change in stocks of own products	1.1	0.5	0.0	1.0	1.2	0.8	1.1	0.0	-0.6	0.0	1.8
Interest received	0.4	0.5	0.3	0.3	0.4	0.4	0.5	0.6	0.0	0.1	0.4
Other income ²	3.2	4.6	3.8	3.9	2.9	3.3	3.6	6.4	0.8	1.9	3.9
of which from participating interests	0.5	0.7	0.0	0.1	0.4	0.4	0.7	1.1	0.0	0.0	0.0
Total income ²	103.7	105.1	104.2	104.2	103.3	103.7	104.1	107.0	101.1	102.1	104.3
Costs											
Cost of materials	52.8	52.0	38.1	37.6	50.5	49.8	56.5	55.6	32.1	45.9	58.4
Labour costs	27.3	28.0	38.1	39.7	29.3	29.9	24.2	25.0	23.3	33.3	42.9
Depreciation	3.8	4.0	5.0	4.6	3.9	4.0	3.6	3.9	1.6	3.1	5.5
of which of tangible assets	3.5	3.5	4.6	4.3	3.6	3.5	3.3	3.5	1.3	2.7	5.1
Interest paid	1.3	1.2	1.6	1.7	1.3	1.3	1.1	1.1	0.4	1.1	2.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.1
Other costs ²	14.0	15.0	18.5	18.9	13.9	14.9	13.9	14.9	10.8	14.6	20.4
Total costs before taxes on income ²	99.2	100.2	101.5	102.6	99.1	100.0	99.3	100.5	97.2	100.4	103.8
Annual result before taxes on income	4.4	4.8	2.6	1.6	4.2	3.7	4.8	6.5	0.1	1.9	5.5
Taxes on income and earnings	1.4	1.2	1.0	0.8	1.4	1.2	1.5	1.1	0.0	0.4	1.5
Annual result	3.0	3.7	1.6	0.9	2.8	2.5	3.4	5.3	0.1	1.3	3.9
III Other											
Inventories	Percentage of turnover										
Inventories	17.6	17.7	11.7	13.1	18.3	18.8	16.9	16.5	6.3	12.3	20.8
Short-term debtors	18.9	19.5	17.6	17.5	18.0	18.2	20.3	21.3	9.6	14.4	20.5
Annual result before taxes on income	4.5	4.8	2.6	1.6	4.3	3.8	4.9	6.5	0.1	1.9	5.5
Equity	Percentage of tangible assets										
Equity	100.6	113.1	36.2	39.4	94.2	102.1	114.1	134.9	31.7	87.7	218.2
Long-term equity and liabilities	184.3	192.6	137.1	146.8	175.9	180.8	200.0	214.0	110.6	186.4	369.2
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	137.5	136.8	121.7	127.1	145.4	147.1	128.9	125.4	97.6	147.2	262.3
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	83.0	84.6	86.0	85.0	81.9	82.7	84.3	87.2	49.4	84.0	153.2
Cash resources, short-term debtors and inventories	146.3	147.7	130.6	134.8	147.5	149.8	145.2	145.3	105.5	146.1	234.4
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	7.0	7.6	5.7	4.4	6.8	6.1	7.2	9.7	2.2	5.4	9.7
Memo item											
Balance sheet total in € billion	12.0	12.3	0.2	0.2	6.7	6.9	5.1	5.3	-	-	-
Turnover in € billion	19.2	19.0	0.4	0.3	10.8	10.8	8.0	7.9	-	-	-
Number of enterprises	1,183	1,183	268	268	850	850	65	65	296	592	887

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 14 Manufacture of fabricated metal products

	Non-corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2000/2001 ¹										
	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.6	0.4	0.2	0.5	0.4	0.8	0.8	0.0	0.1	0.5
Tangible assets	26.5	26.6	42.1	45.2	30.8	31.3	22.5	22.4	14.7	29.3	49.8
of which Land and buildings	11.8	11.7	24.0	24.5	15.0	15.0	8.8	8.7	0.2	10.3	25.7
Inventories	27.3	26.6	22.2	20.8	29.7	29.3	25.3	24.6	13.0	24.9	39.2
of which Finished products	9.4	9.3	6.2	6.8	9.1	8.8	9.7	9.7	0.0	4.2	14.0
Cash	5.5	5.5	6.6	6.1	6.3	6.5	4.7	4.7	0.3	2.0	7.9
Debtors	30.6	31.2	27.0	26.0	28.7	28.4	32.3	33.4	18.0	26.9	39.8
Short-term	28.7	28.6	24.9	24.6	27.3	26.4	29.9	30.4	16.1	24.6	36.0
of which											
Trade debtors	17.2	16.3	17.1	16.2	18.7	18.0	16.0	14.9	10.9	17.4	26.2
vis-à-vis affiliates	9.1	10.1	4.7	4.7	5.9	5.8	12.0	13.6	0.0	0.0	4.4
Long-term	1.9	2.6	2.1	1.4	1.4	2.0	2.3	3.1	0.0	0.0	0.9
of which vis-à-vis affiliates	1.3	1.9	1.7	1.1	0.8	1.2	1.7	2.5	0.0	0.0	0.0
Investments	1.0	0.7	0.3	0.3	0.6	0.5	1.3	0.8	0.0	0.0	0.0
Participating interests	8.0	8.3	0.4	0.4	2.9	3.0	12.4	12.7	0.0	0.0	0.3
Capital											
Equity	20.0	19.5	-0.2	-0.3	15.2	15.5	24.4	23.1	1.5	9.3	23.5
Liabilities	66.2	66.9	91.4	91.6	72.8	72.4	60.0	62.0	62.3	79.9	93.3
Short-term	41.1	44.8	49.0	50.0	45.9	47.8	36.8	42.4	27.5	47.8	68.0
of which											
to credit institutions	9.6	10.6	15.8	16.7	12.2	13.1	7.2	8.6	1.4	9.2	22.9
Trade creditors	11.0	10.1	12.7	14.0	12.7	11.8	9.6	8.7	4.9	10.4	18.9
to affiliates	8.8	13.5	4.9	4.5	6.9	8.7	10.4	17.4	0.0	0.0	6.6
Long-term	25.1	22.0	42.4	41.6	26.9	24.6	23.2	19.5	6.1	24.3	46.9
of which											
to credit institutions	10.7	9.7	33.0	31.1	13.7	12.2	7.6	7.2	0.0	9.7	27.8
to affiliates	13.0	10.5	8.5	8.5	11.7	10.7	14.3	10.5	0.0	0.0	11.2
Provisions	13.7	13.5	8.5	8.6	11.8	12.0	15.4	14.8	3.8	7.9	14.2
of which Provisions for pensions	6.4	6.4	1.8	1.8	4.5	4.8	8.0	7.8	0.0	0.0	2.9
Memo item Turnover	159.1	156.5	164.0	156.3	172.3	174.5	148.0	142.5	135.9	184.8	247.6
II Income statement											
Income	Percentage of total output										
Turnover	99.0	99.4	98.4	99.7	98.7	99.8	99.4	99.1	98.6	100.0	100.5
Change in stocks of own products	1.0	0.6	1.6	0.3	1.3	0.2	0.6	0.9	-0.5	0.0	1.4
Interest received	0.3	0.4	0.2	0.2	0.2	0.3	0.4	0.5	0.0	0.1	0.3
Other income ²	3.3	3.6	3.6	3.8	2.5	2.5	4.1	4.6	0.8	1.6	3.2
of which from participating interests	1.0	1.1	0.0	0.0	0.2	0.2	1.8	2.1	0.0	0.0	0.0
Total income ²	103.6	104.0	103.8	104.0	102.7	102.8	104.5	105.1	100.9	101.8	103.5
Costs											
Cost of materials	47.9	48.5	39.0	37.7	47.7	48.0	48.4	49.3	32.5	43.4	54.0
Labour costs	29.9	30.1	33.7	35.1	29.9	30.3	29.8	29.7	25.0	32.7	39.8
Depreciation	4.6	4.4	5.4	5.2	4.4	4.3	4.7	4.5	2.2	3.7	6.1
of which of tangible assets	4.2	4.1	5.1	5.0	4.1	4.0	4.3	4.1	2.0	3.5	5.8
Interest paid	1.4	1.5	2.3	2.5	1.5	1.7	1.3	1.4	0.8	1.7	2.7
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1
Other costs ²	13.8	13.9	15.4	16.4	14.2	14.2	13.3	13.5	10.4	13.5	18.6
Total costs before taxes on income ²	97.7	98.5	96.0	97.0	97.9	98.6	97.6	98.5	94.5	98.9	102.1
Annual result before taxes on income	5.9	5.5	7.8	6.9	4.8	4.2	6.9	6.6	0.9	3.4	8.4
Taxes on income and earnings	0.9	0.8	0.9	0.8	0.9	0.8	0.9	0.8	0.0	0.4	1.1
Annual result	5.0	4.6	6.9	6.1	3.9	3.4	6.0	5.8	0.6	2.9	7.3
III Other											
Inventories	Percentage of turnover										
Inventories	17.1	17.0	13.5	13.3	17.3	16.8	17.1	17.3	6.6	12.7	20.5
Short-term debtors	18.0	18.3	15.2	15.8	15.8	15.1	20.2	21.3	8.7	12.7	18.7
Annual result before taxes on income	6.0	5.5	7.9	7.0	4.9	4.2	6.9	6.7	0.9	3.4	8.4
Equity	Percentage of tangible assets										
Equity	75.4	73.4	-0.5	-0.8	49.3	49.6	108.7	103.3	4.5	35.7	96.3
Long-term equity and liabilities	196.1	181.9	109.8	100.7	153.3	145.1	248.9	226.2	80.7	137.9	268.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	138.3	125.5	102.4	95.9	132.7	123.4	143.7	128.0	71.8	118.1	203.4
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	84.3	76.6	64.4	61.5	74.2	69.8	95.4	83.1	40.0	69.0	122.8
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	10.4	9.7	15.4	13.5	9.4	8.8	11.0	10.3	4.1	9.1	17.3
Memo item											
Balance sheet total in € billion	9.8	10.3	0.1	0.1	4.4	4.4	5.3	5.7	-	-	-
Turnover in € billion	15.7	16.1	0.2	0.2	7.6	7.7	7.9	8.1	-	-	-
Number of enterprises	862	862	219	219	568	568	75	75	216	431	647

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 14 Manufacture of fabricated metal products

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹		2001		2002		2001		2002		had a ratio of less than [...%]
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.6	0.6	0.2	0.2	0.5	0.4	0.8	0.8	0.0	0.1	0.5
Tangible assets	26.6	26.8	47.7	47.4	31.0	31.1	22.8	23.1	15.2	30.6	51.5
of which Land and buildings	11.8	12.0	23.9	23.3	14.2	14.7	9.7	9.7	0.1	9.7	24.8
Inventories	26.5	25.9	17.5	19.4	29.2	28.6	24.5	24.1	11.9	23.0	37.4
of which Finished products	9.9	9.7	5.2	5.6	9.3	9.2	10.5	10.2	0.0	4.3	14.7
Cash	5.3	5.7	7.1	5.4	6.8	7.5	4.0	4.4	0.3	2.0	9.2
Debtors	31.7	31.5	25.6	25.4	28.5	28.4	34.4	34.0	17.0	27.3	39.0
Short-term	29.4	29.7	24.8	24.4	26.5	26.9	31.9	31.9	16.0	25.8	37.5
of which											
Trade debtors	15.9	15.7	14.3	14.8	18.2	17.8	14.2	14.1	9.7	16.3	25.1
vis-à-vis affiliates	11.2	11.7	6.1	6.1	5.6	6.6	15.6	15.6	0.0	0.1	7.8
Long-term	2.3	1.8	0.8	1.0	2.0	1.5	2.5	2.1	0.0	0.0	0.2
of which vis-à-vis affiliates	1.7	1.3	0.5	0.6	1.2	1.0	2.1	1.6	0.0	0.0	0.0
Investments	0.7	0.8	0.3	0.4	0.6	0.5	0.9	1.0	0.0	0.0	0.0
Participating interests	8.2	8.4	0.4	0.8	2.9	3.1	12.4	12.5	0.0	0.0	0.3
Capital											
Equity	20.5	21.4	4.1	2.6	17.1	17.6	23.5	24.8	2.3	11.4	24.0
Liabilities	65.1	63.8	87.8	89.9	69.9	69.8	60.7	58.7	61.9	77.2	90.3
Short-term	45.3	45.8	47.8	51.2	47.9	46.9	43.3	44.9	29.2	48.3	66.8
of which											
to credit institutions	11.1	10.4	16.0	15.2	12.4	11.4	10.0	9.5	0.4	7.7	21.4
Trade creditors	9.5	8.9	12.0	11.2	11.1	10.6	8.1	7.6	3.9	8.5	17.0
to affiliates	13.9	15.9	6.7	7.3	11.0	11.8	16.3	19.2	0.0	0.5	12.5
Long-term	19.7	18.0	40.0	38.6	22.1	22.9	17.4	13.9	3.0	19.8	46.6
of which											
to credit institutions	8.9	9.5	28.3	28.8	11.3	11.7	6.5	7.4	0.0	7.0	24.4
to affiliates	9.6	7.3	8.1	7.0	9.2	9.5	9.9	5.6	0.0	0.0	7.6
Provisions	14.4	14.7	7.9	7.4	12.8	12.5	15.7	16.5	3.9	8.2	15.2
of which Provisions for pensions	6.7	6.6	1.9	1.9	5.3	5.3	7.9	7.8	0.0	0.0	3.7
Memo item Turnover	158.0	152.9	149.9	140.7	171.6	166.6	147.6	143.0	128.0	176.3	241.3
II Income statement											
Income	Percentage of total output										
Turnover	99.6	99.5	98.9	98.1	99.7	99.7	99.5	99.4	98.7	100.0	100.6
Change in stocks of own products	0.4	0.5	1.1	1.9	0.3	0.3	0.5	0.6	-0.6	0.0	1.3
Interest received	0.4	0.3	0.2	0.2	0.3	0.2	0.5	0.4	0.0	0.1	0.3
Other income ²	3.6	3.8	3.8	3.8	2.7	2.9	4.4	4.6	0.8	1.6	3.9
of which from participating interests	1.2	1.1	0.0	0.0	0.2	0.2	2.1	1.9	0.0	0.0	0.0
Total income ²	104.0	104.1	103.9	104.0	103.0	103.1	104.9	105.0	101.0	102.0	104.1
Costs											
Cost of materials	48.4	48.1	35.3	35.8	47.4	46.9	49.6	49.4	30.8	41.4	52.4
Labour costs	29.7	30.3	35.3	36.0	30.8	31.5	28.6	29.2	24.8	33.4	41.3
Depreciation	4.5	4.4	5.9	6.0	4.4	4.5	4.5	4.3	2.4	3.9	6.3
of which of tangible assets	4.1	4.0	5.7	5.7	4.2	4.1	4.0	3.9	2.0	3.6	6.1
Interest paid	1.5	1.5	2.4	2.5	1.7	1.6	1.4	1.4	0.8	1.5	2.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ²	14.2	14.4	16.6	17.0	14.2	14.7	14.1	14.2	11.0	14.4	18.9
Total costs before taxes on income ²	98.4	98.8	95.6	97.4	98.7	99.2	98.2	98.5	94.7	99.1	102.3
Annual result before taxes on income	5.6	5.3	8.4	6.6	4.3	4.0	6.6	6.5	0.8	3.6	8.0
Taxes on income and earnings	0.9	0.9	1.0	0.8	0.9	0.8	0.8	0.9	0.0	0.5	1.1
Annual result	4.7	4.5	7.4	5.7	3.5	3.1	5.8	5.6	0.6	3.1	6.9
III Other											
Inventories	Percentage of turnover										
Inventories	16.8	17.0	11.7	13.8	17.0	17.2	16.6	16.8	6.4	12.5	20.7
Short-term debtors	18.6	19.4	16.5	17.3	15.4	16.2	21.6	22.3	8.9	13.8	20.5
Annual result before taxes on income	5.6	5.4	8.5	6.7	4.4	4.0	6.7	6.5	0.8	3.6	8.1
Equity	Percentage of tangible assets										
Equity	77.0	80.0	8.6	5.5	55.3	56.4	103.3	107.3	7.8	38.0	100.7
Long-term equity and liabilities	177.6	173.1	100.4	95.0	145.4	148.3	215.4	201.9	80.1	135.0	243.5
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	124.0	121.9	97.2	90.6	123.6	127.5	125.1	119.0	73.3	117.2	203.0
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	77.3	78.0	67.2	58.5	70.6	74.2	83.4	81.5	44.1	67.5	124.4
Cash resources, short-term debtors and inventories	135.7	134.6	103.9	96.2	131.7	135.1	140.0	135.2	90.0	125.4	204.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	9.9	9.2	14.8	11.9	8.9	7.9	10.6	10.1	4.1	8.4	16.1
Memo item											
Balance sheet total in € billion	9.3	9.5	0.1	0.1	4.0	4.0	5.2	5.4	-	-	-
Turnover in € billion	14.7	14.6	0.2	0.2	6.9	6.7	7.7	7.7	-	-	-
Number of enterprises	716	716	173	173	482	482	61	61	179	358	537

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

15 Manufacture of machinery and equipment

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet	Cylindered sample 2000/2001 ¹										
Assets	Percentage of the balance sheet total										
Intangible assets	0.8	0.8	0.5	0.5	0.8	0.8	0.8	0.8	0.0	0.3	0.8
Tangible assets	15.9	15.8	29.7	29.9	20.0	19.8	14.7	14.7	6.1	15.4	30.2
of which Land and buildings	7.8	7.7	13.1	13.9	10.5	10.5	7.0	6.9	0.0	2.4	14.6
Inventories	28.5	28.3	24.1	25.1	31.9	32.6	27.6	27.1	18.1	29.3	42.8
of which Finished products	5.8	6.2	9.0	8.6	7.1	7.1	5.4	6.0	0.0	3.1	11.7
Cash	5.9	5.8	9.7	9.2	7.7	7.5	5.3	5.3	0.4	2.7	10.0
Debtors	38.8	37.8	33.1	32.0	35.0	34.2	39.9	38.8	23.8	34.4	46.4
Short-term	36.7	35.3	30.9	29.0	33.1	32.1	37.8	36.3	21.7	32.1	43.6
of which											
Trade debtors	17.2	16.4	20.3	18.8	21.8	21.0	15.8	15.2	12.8	20.5	30.6
vis-à-vis affiliates	17.2	16.7	6.3	6.4	8.1	8.4	19.7	19.1	0.0	1.3	10.8
Long-term	2.1	2.4	2.2	3.0	1.9	2.1	2.1	2.5	0.0	0.0	1.5
of which vis-à-vis affiliates	1.1	1.5	0.4	0.8	0.7	0.9	1.3	1.6	0.0	0.0	0.0
Investments	2.0	2.2	1.2	1.6	1.0	1.0	2.3	2.5	0.0	0.0	0.0
Participating interests	7.8	9.1	0.8	0.8	3.2	3.6	9.2	10.6	0.0	0.0	0.9
Capital											
Equity	23.7	25.0	9.2	9.2	21.7	22.2	24.4	25.9	6.9	16.7	30.1
Liabilities	51.9	50.6	77.4	77.1	62.3	62.0	48.8	47.2	46.2	66.0	81.0
Short-term	42.8	41.0	45.3	47.3	46.9	47.0	41.7	39.3	28.7	45.7	64.0
of which											
to credit institutions	5.4	6.2	11.8	13.3	10.1	10.7	4.0	4.9	0.0	5.4	17.9
Trade creditors	8.7	8.1	13.0	12.5	11.3	10.8	8.0	7.4	4.9	9.0	16.6
to affiliates	10.7	10.7	5.0	5.2	8.6	8.7	11.3	11.2	0.0	1.0	10.1
Long-term	9.1	9.5	32.1	29.8	15.4	15.0	7.2	7.9	0.0	10.2	27.1
of which											
to credit institutions	4.8	5.2	22.7	20.8	9.4	8.8	3.5	4.1	0.0	3.4	16.0
to affiliates	3.4	3.0	7.3	6.5	4.9	4.9	3.0	2.5	0.0	0.0	3.2
Provisions	24.3	24.3	13.3	13.6	15.9	15.7	26.7	26.7	7.0	13.2	23.0
of which Provisions for pensions	10.3	10.4	5.7	6.2	5.7	5.7	11.7	11.7	0.0	1.8	8.7
Memo item Turnover	138.6	141.0	160.0	156.4	153.4	155.7	134.4	136.8	129.3	172.9	234.0
II Income statement	Percentage of total output										
Income											
Turnover	99.3	99.1	99.4	98.5	98.7	98.7	99.4	99.3	97.6	99.9	100.7
Change in stocks of own products	0.7	0.9	0.6	1.5	1.3	1.3	0.6	0.7	-0.7	0.1	2.4
Interest received	0.7	0.7	0.3	0.4	0.4	0.4	0.8	0.8	0.0	0.2	0.5
Other income ²	4.5	4.1	3.8	3.8	3.3	3.2	4.8	4.4	0.9	1.9	4.0
of which from participating interests	0.5	0.4	0.2	0.0	0.4	0.2	0.5	0.5	0.0	0.0	0.0
Total income ²	105.1	104.8	104.1	104.2	103.7	103.6	105.6	105.2	101.2	102.3	104.6
Costs											
Cost of materials	52.7	53.6	38.9	38.5	48.3	49.0	54.2	55.2	37.2	46.9	57.1
Labour costs	27.1	26.5	35.7	36.2	31.7	31.2	25.6	25.0	23.9	32.4	39.6
Depreciation	3.7	3.0	5.2	5.0	3.3	3.2	3.8	3.0	1.5	2.6	4.5
of which of tangible assets	3.1	2.7	5.0	4.7	2.9	2.7	3.2	2.7	1.3	2.3	3.9
Interest paid	1.0	1.2	1.9	2.0	1.3	1.4	1.0	1.1	0.5	1.1	2.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
Other costs ²	15.3	15.4	17.2	17.5	14.9	15.0	15.4	15.5	11.2	14.6	18.8
Total costs before taxes on income ²	99.9	99.8	99.0	99.3	99.6	99.8	100.0	99.8	95.8	99.5	103.3
Annual result before taxes on income	5.2	5.0	5.1	4.9	4.1	3.9	5.6	5.4	0.6	3.0	7.2
Taxes on income and earnings	1.7	1.6	1.3	1.1	1.4	1.2	1.8	1.7	0.0	0.5	1.6
Annual result	3.5	3.5	3.8	3.8	2.8	2.7	3.7	3.7	0.3	2.2	5.3
III Other	Percentage of turnover										
Inventories	20.6	20.1	15.1	16.1	20.8	21.0	20.5	19.8	9.1	16.5	26.0
Short-term debtors	26.5	25.1	19.3	18.6	21.6	20.6	28.1	26.5	11.8	17.7	24.8
Annual result before taxes on income	5.3	5.1	5.1	5.0	4.2	3.9	5.6	5.5	0.6	3.0	7.2
	Percentage of tangible assets										
Equity	149.5	158.0	30.8	30.6	108.6	111.7	166.2	176.7	37.4	105.8	269.1
Long-term equity and liabilities	273.3	285.1	164.1	156.6	216.8	218.2	295.9	311.6	128.5	244.5	524.9
	Percentage of assets										
Long-term equity and liabilities	157.5	155.2	142.9	135.3	165.3	162.9	155.6	153.4	105.9	176.5	325.5
	Percentage of short-term liabilities										
Cash resources and short-term debtors	101.9	103.2	90.1	83.2	88.4	85.8	106.2	109.1	56.4	87.7	146.8
Cash resources, short-term debtors and inventories	168.6	172.1	143.3	136.4	156.5	155.2	172.5	178.0	116.9	153.7	237.2
	Percentage of the balance sheet total										
Annual result and interest paid	6.3	6.6	9.2	9.2	6.3	6.4	6.4	6.7	3.0	6.3	11.8
Memo item											
Balance sheet total in € billion	69.1	72.5	0.3	0.3	15.0	15.7	53.9	56.5	-	-	-
Turnover in € billion	95.8	102.2	0.4	0.5	23.0	24.4	72.4	77.3	-	-	-
Number of enterprises	2,343	2,343	363	363	1,597	1,597	383	383	586	1,172	1,757

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 15 Manufacture of machinery and equipment

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.9	0.4	0.4	0.8	0.8	0.7	0.9	0.0	0.3	0.7
Tangible assets	14.9	14.6	31.8	31.6	19.9	20.0	13.6	13.1	6.0	15.1	31.1
of which Land and buildings	7.3	7.1	14.1	14.5	10.5	10.8	6.5	6.2	0.0	2.6	14.8
Inventories	27.8	26.4	22.6	23.6	33.0	32.5	26.5	24.8	17.6	29.2	42.6
of which Finished products	5.9	5.9	8.0	7.3	6.9	7.1	5.6	5.6	0.0	3.2	11.6
Cash	6.3	7.1	8.8	10.2	7.8	7.8	5.9	6.9	0.5	3.0	11.0
Debtors	37.4	37.9	31.7	30.3	33.8	34.1	38.3	38.9	23.8	33.6	45.8
Short-term	35.0	36.0	29.0	27.7	31.8	32.2	35.8	36.9	21.6	31.5	43.4
of which											
Trade debtors	15.8	14.9	18.0	16.2	21.0	20.0	14.5	13.6	12.3	19.4	28.8
vis-à-vis affiliates	16.9	19.0	7.5	7.5	7.9	9.3	19.2	21.4	0.0	2.1	13.2
Long-term	2.4	2.0	2.7	2.6	2.0	1.9	2.5	2.0	0.0	0.0	1.0
of which vis-à-vis affiliates	1.6	1.0	0.3	0.2	1.0	0.9	1.8	1.0	0.0	0.0	0.0
Investments	2.1	2.1	1.8	1.6	1.0	1.0	2.3	2.3	0.0	0.0	0.0
Participating interests	10.5	10.8	1.6	1.3	3.2	3.3	12.4	12.7	0.0	0.0	1.2
Capital											
Equity	25.9	27.1	11.7	12.3	21.4	22.8	27.1	28.2	8.3	19.0	33.3
Liabilities	49.6	49.0	73.8	74.1	62.1	60.7	46.3	46.0	43.0	62.8	79.5
Short-term	40.4	40.7	45.1	44.7	46.8	46.4	38.7	39.2	27.6	44.5	62.4
of which											
to credit institutions	6.2	5.8	12.4	12.2	10.6	10.2	5.1	4.7	0.0	4.4	17.2
Trade creditors	7.7	7.3	12.3	11.2	10.7	10.0	6.9	6.6	4.4	8.1	15.3
to affiliates	9.8	11.1	6.4	5.2	8.7	10.1	10.1	11.4	0.0	1.6	11.0
Long-term	9.2	8.4	28.7	29.3	15.2	14.3	7.6	6.8	0.0	8.5	24.5
of which											
to credit institutions	4.8	4.8	20.7	19.5	8.9	8.4	3.7	3.8	0.0	2.1	14.0
to affiliates	2.8	2.5	6.4	7.9	5.1	4.7	2.2	2.0	0.0	0.0	2.0
Provisions	24.4	23.8	14.3	13.5	16.4	16.4	26.5	25.7	6.9	13.7	23.4
of which Provisions for pensions	10.7	10.8	6.1	6.0	6.0	6.2	12.0	12.0	0.0	2.0	9.4
Memo item Turnover	135.0	131.0	158.4	145.8	156.7	151.9	129.3	125.7	124.6	170.2	228.5
II Income statement											
Income	Percentage of total output										
Turnover	99.0	99.9	99.2	97.7	98.6	99.7	99.1	100.0	98.2	100.0	101.2
Change in stocks of own products	1.0	0.1	0.8	2.3	1.4	0.3	0.9	0.0	-1.2	0.0	1.8
Interest received	0.7	0.6	0.4	0.4	0.4	0.4	0.8	0.7	0.0	0.2	0.5
Other income ²	4.5	6.5	4.4	4.5	3.2	4.3	4.9	7.1	1.1	2.3	4.7
of which from participating interests	0.5	0.7	0.1	0.0	0.2	0.2	0.6	0.9	0.0	0.0	0.0
Total income ²	105.2	107.1	104.8	104.9	103.6	104.7	105.7	107.8	101.4	102.7	105.2
Costs											
Cost of materials	53.3	53.0	37.9	38.5	49.0	48.0	54.7	54.6	36.6	46.2	55.9
Labour costs	26.6	27.4	36.5	36.9	31.1	32.6	25.2	25.8	24.6	33.3	41.0
Depreciation	3.0	3.2	5.2	5.1	3.1	3.2	2.9	3.2	1.5	2.7	4.5
of which of tangible assets	2.6	2.6	5.0	4.7	2.7	2.7	2.5	2.6	1.3	2.3	3.9
Interest paid	1.2	1.2	1.9	2.0	1.3	1.4	1.1	1.1	0.5	1.1	2.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
Other costs ²	15.9	16.5	18.5	18.7	15.0	15.8	16.2	16.7	11.8	15.2	19.6
Total costs before taxes on income ²	100.0	101.3	100.1	101.2	99.6	100.9	100.2	101.4	96.5	100.4	104.4
Annual result before taxes on income	5.1	5.8	4.7	3.7	4.0	3.8	5.5	6.4	0.3	2.6	6.9
Taxes on income and earnings	1.5	1.2	1.1	1.0	1.2	1.0	1.6	1.2	0.0	0.4	1.4
Annual result	3.6	4.6	3.6	2.7	2.9	2.7	3.9	5.2	0.2	1.9	5.4
III Other											
Inventories	Percentage of turnover										
Inventories	20.6	20.1	14.3	16.2	21.1	21.4	20.5	19.8	9.4	16.4	25.7
Short-term debtors	25.9	27.5	18.3	19.0	20.3	21.2	27.7	29.4	12.6	17.6	25.8
Annual result before taxes on income	5.2	5.8	4.7	3.8	4.1	3.8	5.5	6.4	0.3	2.7	6.9
Equity	Percentage of tangible assets										
Equity	173.8	185.8	36.8	38.8	107.9	114.0	200.0	214.7	41.5	113.1	293.7
Long-term equity and liabilities	309.2	318.9	152.4	156.0	216.9	218.1	345.5	359.1	130.7	243.7	556.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	156.2	159.1	130.5	134.2	164.5	165.7	154.5	157.8	110.9	174.8	332.1
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	104.7	108.4	86.6	86.2	86.1	87.9	110.6	114.5	57.4	91.5	155.5
Cash resources, short-term debtors and inventories	173.6	173.2	136.6	138.9	156.6	158.0	179.1	177.8	119.0	161.3	246.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.5	7.6	8.6	6.9	6.7	6.2	6.5	7.9	2.3	6.0	11.3
Memo item											
Balance sheet total in € billion	67.9	70.1	0.2	0.2	13.8	14.0	53.8	55.9	-	-	-
Turnover in € billion	91.7	91.8	0.4	0.3	21.7	21.3	69.6	70.2	-	-	-
Number of enterprises	2,044	2,044	290	290	1,403	1,403	351	351	511	1,022	1,533

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 15 Manufacture of machinery and equipment

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.7	0.5	0.5	0.8	0.9	0.7	0.7	0.1	0.3	0.8
Tangible assets	14.6	14.6	25.1	25.3	19.4	19.0	13.3	13.5	5.2	13.6	28.9
of which Land and buildings	7.1	7.0	9.8	10.4	10.3	10.0	6.3	6.3	0.0	1.0	12.6
Inventories	28.3	27.8	25.8	27.1	31.4	32.2	27.5	26.7	17.9	29.2	42.9
of which Finished products	5.5	5.7	9.3	9.0	6.5	6.5	5.2	5.5	0.0	2.7	11.6
Cash	5.3	5.3	10.3	10.3	7.9	7.8	4.6	4.6	0.4	2.8	10.6
Debtors	40.5	39.2	35.8	34.0	35.7	34.7	41.7	40.3	24.8	34.9	47.3
Short-term	38.1	36.4	33.0	30.7	33.6	32.4	39.2	37.5	22.3	32.4	44.0
of which											
Trade debtors	16.7	15.8	21.9	19.8	21.8	20.8	15.3	14.6	12.7	20.6	30.8
vis-à-vis affiliates	18.9	18.4	6.0	6.4	8.5	8.7	21.6	20.9	0.0	1.4	11.0
Long-term	2.4	2.7	2.8	3.2	2.1	2.3	2.5	2.8	0.0	0.0	1.9
of which vis-à-vis affiliates	1.3	1.6	0.3	0.5	0.8	1.1	1.5	1.8	0.0	0.0	0.0
Investments	2.0	2.1	1.5	1.9	1.1	1.1	2.2	2.4	0.0	0.0	0.0
Participating interests	8.4	10.0	0.2	0.2	3.3	3.8	9.8	11.6	0.0	0.0	0.8
Capital											
Equity	26.0	26.7	14.8	15.0	24.0	24.8	26.5	27.3	9.4	19.0	32.8
Liabilities	48.7	48.0	69.4	69.0	59.3	58.9	45.9	45.1	42.7	61.6	77.1
Short-term	42.2	40.2	44.8	45.5	46.5	46.2	41.1	38.7	28.4	44.3	62.6
of which											
to credit institutions	4.7	6.1	10.4	11.8	9.2	10.0	3.5	5.0	0.0	4.7	16.5
Trade creditors	8.8	8.2	12.8	11.9	11.3	10.8	8.1	7.5	4.9	9.0	16.9
to affiliates	9.8	9.7	4.2	4.8	8.1	7.7	10.3	10.2	0.0	0.8	8.3
Long-term	6.5	7.7	24.6	23.5	12.8	12.7	4.8	6.4	0.0	7.2	22.3
of which											
to credit institutions	4.1	4.7	17.4	15.7	8.4	7.7	3.0	3.8	0.0	1.4	13.9
to affiliates	1.6	1.6	6.2	5.7	3.3	3.4	1.1	1.1	0.0	0.0	0.9
Provisions	25.3	25.2	15.7	15.9	16.7	16.3	27.6	27.5	8.0	14.5	24.2
of which Provisions for pensions	10.9	10.9	7.7	8.2	6.2	6.2	12.2	12.1	0.0	3.0	10.3
Memo item Turnover	134.4	136.8	163.0	158.9	148.7	151.7	130.6	132.9	128.3	173.0	237.3
II Income statement											
Income	Percentage of total output										
Turnover	99.3	99.1	98.8	98.2	98.4	98.6	99.5	99.3	97.5	99.9	100.8
Change in stocks of own products	0.7	0.9	1.2	1.8	1.6	1.4	0.5	0.7	-0.8	0.1	2.5
Interest received	0.7	0.7	0.4	0.4	0.4	0.4	0.8	0.8	0.0	0.2	0.6
Other income ²	4.9	4.4	3.5	3.5	3.7	3.5	5.2	4.6	0.9	2.0	4.3
of which from participating interests	0.6	0.4	0.0	0.0	0.5	0.2	0.6	0.5	0.0	0.0	0.0
Total income ²	105.6	105.1	103.9	104.0	104.1	104.0	106.1	105.4	101.3	102.4	104.8
Costs											
Cost of materials	53.6	54.5	39.8	39.5	49.5	50.3	54.9	55.9	39.1	48.2	58.1
Labour costs	26.5	25.8	37.6	37.7	31.2	30.6	25.1	24.4	23.8	32.2	39.3
Depreciation	3.6	2.9	4.4	4.1	3.2	3.0	3.8	2.8	1.4	2.5	4.1
of which of tangible assets	3.0	2.5	4.2	3.9	2.8	2.6	3.0	2.4	1.2	2.1	3.7
Interest paid	0.9	1.1	1.6	1.7	1.2	1.3	0.9	1.0	0.4	1.0	1.8
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
Other costs ²	15.8	15.9	17.5	17.8	15.1	15.2	16.0	16.1	11.2	14.7	18.8
Total costs before taxes on income ²	100.6	100.3	101.0	100.9	100.4	100.4	100.7	100.2	96.6	99.9	103.9
Annual result before taxes on income	5.0	4.8	3.0	3.1	3.7	3.6	5.4	5.2	0.3	2.6	6.4
Taxes on income and earnings	1.9	1.7	1.4	1.2	1.6	1.3	2.0	1.9	0.0	0.4	1.9
Annual result	3.0	3.1	1.6	1.8	2.1	2.3	3.3	3.4	0.2	1.8	4.6
III Other											
Inventories	Percentage of turnover										
Inventories	21.0	20.3	15.9	17.0	21.1	21.2	21.0	20.1	8.9	16.5	25.8
Short-term debtors	28.3	26.6	20.2	19.3	22.6	21.4	30.0	28.2	12.2	18.0	25.3
Annual result before taxes on income	5.0	4.9	3.0	3.1	3.8	3.6	5.4	5.3	0.3	2.6	6.6
Equity	Percentage of tangible assets										
Equity	178.1	182.8	58.8	59.2	123.6	130.0	199.7	203.0	50.8	125.6	323.5
Long-term equity and liabilities	299.5	312.0	194.8	192.5	224.3	231.5	328.7	342.2	138.6	267.3	595.8
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	160.3	156.0	164.0	163.4	167.0	167.2	158.7	153.4	112.2	185.5	369.0
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	104.7	105.9	97.0	93.1	90.5	88.8	108.9	111.2	59.2	92.8	154.6
Cash resources, short-term debtors and inventories	171.7	175.1	154.6	152.7	158.1	158.5	175.7	180.3	122.1	159.4	247.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.4	5.8	5.2	5.7	5.0	5.5	5.5	5.9	2.5	5.7	10.0
Memo item											
Balance sheet total in € billion	51.8	54.6	0.2	0.2	10.6	11.1	41.0	43.3	-	-	-
Turnover in € billion	69.6	74.7	0.3	0.3	15.7	16.9	53.5	57.6	-	-	-
Number of enterprises	1,633	1,633	240	240	1,127	1,127	266	266	408	817	1,225

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 15 Manufacture of machinery and equipment

	Corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										had a ratio of less than [...%]
	2001	2002	2001	2002	2001	2002	2001	2002	2001	2002	
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.8	0.5	0.5	0.9	0.9	0.6	0.8	0.0	0.3	0.8
Tangible assets	14.3	14.0	28.2	28.5	18.9	19.1	13.2	12.7	5.2	13.8	29.3
of which Land and buildings	6.9	6.7	11.8	12.6	9.9	10.1	6.2	5.9	0.0	1.3	13.5
Inventories	26.2	25.0	22.7	24.4	32.7	32.2	24.7	23.3	16.7	28.7	42.3
of which Finished products	5.2	5.1	8.1	7.5	6.5	6.6	4.9	4.8	0.0	2.6	10.9
Cash	5.8	6.4	10.3	11.1	8.3	8.1	5.2	6.0	0.5	3.1	11.7
Debtors	38.6	39.5	33.8	31.9	34.1	34.5	39.6	40.6	24.8	34.5	46.9
Short-term	35.8	37.4	30.3	28.5	31.8	32.3	36.8	38.6	22.3	31.9	44.5
of which											
Trade debtors	15.2	14.4	18.9	17.4	20.5	19.9	14.0	13.2	12.6	19.4	29.0
vis-à-vis affiliates	18.4	20.9	7.4	6.5	8.2	9.3	20.8	23.6	0.0	2.1	13.4
Long-term	2.7	2.0	3.5	3.5	2.3	2.2	2.8	2.0	0.0	0.0	1.5
of which vis-à-vis affiliates	1.9	0.9	0.3	0.3	1.1	1.0	2.1	0.9	0.0	0.0	0.0
Investments	2.2	2.1	2.2	1.8	1.2	1.2	2.4	2.4	0.0	0.0	0.0
Participating interests	11.7	11.8	1.1	0.7	3.5	3.6	13.7	13.8	0.0	0.0	1.1
Capital											
Equity	28.3	29.8	17.0	17.3	23.7	25.1	29.4	30.9	10.4	21.7	36.4
Liabilities	46.1	45.3	65.9	66.7	59.1	57.7	42.9	42.3	38.4	58.7	75.3
Short-term	38.5	38.8	42.4	41.6	46.2	45.9	36.7	37.2	26.8	43.2	61.3
of which											
to credit institutions	6.2	6.0	10.6	10.4	10.0	10.2	5.2	5.1	0.0	3.9	16.1
Trade creditors	7.6	7.2	11.7	11.1	10.4	9.8	6.9	6.6	4.3	8.3	15.4
to affiliates	8.9	9.7	6.4	5.1	7.9	9.1	9.1	9.9	0.0	1.3	9.7
Long-term	7.5	6.5	23.5	25.0	12.9	11.8	6.2	5.2	0.0	6.0	20.0
of which											
to credit institutions	4.3	4.4	17.3	15.8	8.0	7.5	3.4	3.6	0.0	1.0	12.3
to affiliates	1.4	1.2	5.1	7.4	3.5	3.2	0.8	0.7	0.0	0.0	0.0
Provisions	25.6	24.9	16.8	15.9	17.1	17.1	27.6	26.7	7.8	14.9	24.7
of which Provisions for pensions	11.5	11.6	8.4	8.5	6.7	6.9	12.6	12.7	0.0	3.3	11.0
Memo item Turnover	129.7	126.3	162.6	149.3	151.6	147.7	124.4	121.3	122.8	168.1	229.2
II Income statement											
Income	Percentage of total output										
Turnover	98.9	99.9	99.3	97.2	98.5	99.6	98.9	100.0	98.1	100.0	101.2
Change in stocks of own products	1.1	0.1	0.7	2.8	1.5	0.4	1.1	0.0	-1.2	0.0	1.9
Interest received	0.8	0.7	0.4	0.4	0.5	0.4	0.9	0.8	0.0	0.2	0.6
Other income ²	4.7	7.2	4.3	4.6	3.4	4.4	5.1	8.0	1.1	2.4	4.9
of which from participating interests	0.6	0.8	0.0	0.0	0.3	0.2	0.7	1.0	0.0	0.0	0.0
Total income ²	105.5	107.9	104.8	105.0	103.8	104.8	106.0	108.7	101.4	102.9	105.5
Costs											
Cost of materials	53.6	53.3	38.7	39.1	49.8	48.9	54.7	54.5	37.5	47.1	56.7
Labour costs	26.4	27.2	38.4	38.9	30.7	32.1	25.1	25.8	24.5	33.2	40.9
Depreciation	3.0	3.1	4.4	4.4	3.0	3.2	3.0	3.1	1.4	2.6	4.3
of which of tangible assets	2.6	2.6	4.1	4.0	2.6	2.6	2.5	2.6	1.2	2.2	3.7
Interest paid	1.1	1.1	1.6	1.7	1.2	1.3	1.0	1.0	0.4	1.0	1.8
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1
Other costs ²	16.3	16.7	18.3	18.5	15.2	16.0	16.6	16.9	11.7	15.3	19.7
Total costs before taxes on income ²	100.4	101.5	101.4	102.6	100.0	101.5	100.5	101.5	97.1	100.7	104.7
Annual result before taxes on income	5.1	6.4	3.3	2.4	3.8	3.3	5.5	7.3	0.2	2.3	6.5
Taxes on income and earnings	1.7	1.3	1.2	1.1	1.3	1.1	1.9	1.3	0.0	0.3	1.5
Annual result	3.4	5.1	2.1	1.3	2.5	2.2	3.6	5.9	0.1	1.7	4.8
III Other											
Inventories	Percentage of turnover										
Inventories	20.2	19.8	13.9	16.3	21.6	21.8	19.9	19.2	9.1	16.2	25.9
Short-term debtors	27.6	29.7	18.6	19.1	21.0	21.9	29.6	31.9	13.0	18.2	26.3
Annual result before taxes on income	5.2	6.4	3.3	2.5	3.9	3.3	5.5	7.3	0.2	2.4	6.5
Equity	Percentage of tangible assets										
Equity	197.1	213.4	60.4	60.7	125.6	131.7	222.3	242.5	55.3	140.3	352.2
Long-term equity and liabilities	331.4	343.9	181.1	184.1	231.2	231.7	366.3	383.6	141.1	275.1	651.9
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	154.3	160.2	150.5	153.3	168.3	169.1	151.6	158.5	115.3	186.7	348.1
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	110.3	115.1	99.3	96.8	88.6	90.1	116.8	122.2	59.8	95.6	168.3
Cash resources, short-term debtors and inventories	178.4	179.5	152.8	155.3	159.3	160.2	184.2	185.0	123.0	165.5	261.2
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.8	7.8	6.0	4.6	5.8	5.2	5.8	8.5	2.1	5.3	10.0
Memo item											
Balance sheet total in € billion	51.6	53.6	0.2	0.2	9.8	9.9	41.6	43.5	-	-	-
Turnover in € billion	66.9	67.7	0.2	0.2	14.9	14.7	51.8	52.8	-	-	-
Number of enterprises	1,434	1,434	196	196	998	998	240	240	359	717	1,076

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 15 Manufacture of machinery and equipment

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.1	1.0	0.5	0.4	0.6	0.6	1.2	1.1	0.0	0.3	0.7
Tangible assets	19.8	19.5	39.5	40.4	21.4	21.7	19.1	18.6	8.8	19.6	34.3
of which Land and buildings	9.6	9.8	20.1	21.6	10.9	11.5	9.1	9.1	0.0	7.3	18.1
Inventories	29.3	29.7	20.5	20.8	33.1	33.7	28.0	28.4	18.3	29.6	42.5
of which Finished products	6.6	7.8	8.5	7.5	8.6	8.5	5.9	7.5	0.0	4.2	12.3
Cash	7.5	7.5	8.4	6.7	7.4	6.9	7.6	7.7	0.3	2.5	8.2
Debtors	33.8	33.6	27.4	27.7	33.2	32.8	34.0	33.9	21.2	32.8	44.7
Short-term	32.8	32.0	26.5	25.2	31.7	31.3	33.1	32.3	20.4	31.0	42.2
of which											
Trade debtors	18.6	18.3	17.0	16.4	21.7	21.4	17.5	17.2	12.9	20.1	30.6
vis-à-vis affiliates	12.1	11.7	6.9	6.6	7.3	7.4	13.7	13.2	0.0	1.1	10.2
Long-term	1.0	1.6	1.0	2.5	1.5	1.5	0.9	1.6	0.0	0.0	0.9
of which vis-à-vis affiliates	0.5	1.1	0.5	1.6	0.5	0.7	0.5	1.2	0.0	0.0	0.0
Investments	2.1	2.2	0.5	0.8	0.9	0.7	2.6	2.8	0.0	0.0	0.0
Participating interests	6.1	6.3	2.1	2.2	3.0	3.1	7.2	7.4	0.0	0.0	1.0
Capital											
Equity	17.1	19.7	-2.7	-3.9	16.3	15.8	17.6	21.3	3.6	12.1	22.8
Liabilities	61.3	58.4	94.3	95.2	69.4	69.7	58.2	54.2	58.7	75.0	86.6
Short-term	44.5	43.4	46.4	51.3	47.8	49.1	43.4	41.4	29.4	49.4	67.1
of which											
to credit institutions	7.3	6.6	14.7	16.7	12.2	12.2	5.5	4.6	0.4	7.1	20.2
Trade creditors	8.5	7.9	13.6	13.8	11.2	10.9	7.6	6.9	4.8	8.9	15.9
to affiliates	13.2	13.7	6.6	6.0	9.8	11.3	14.5	14.5	0.0	1.5	13.4
Long-term	16.8	15.0	47.9	43.9	21.6	20.6	14.9	12.8	4.1	18.5	37.7
of which											
to credit institutions	6.9	6.8	34.1	32.2	11.9	11.4	5.1	5.0	0.0	7.4	21.6
to affiliates	9.0	7.4	9.6	8.2	8.9	8.4	9.0	7.0	0.0	0.0	9.4
Provisions	21.4	21.7	8.3	8.5	14.1	14.4	24.0	24.3	5.5	11.0	19.6
of which Provisions for pensions	8.5	8.6	1.7	1.6	4.5	4.5	10.0	10.1	0.0	0.0	4.8
Memo item Turnover	151.0	153.8	153.7	150.6	164.6	165.3	146.3	149.9	133.7	172.3	229.8
II Income statement											
Income	Percentage of total output										
Turnover	99.3	99.1	100.5	99.2	99.4	98.9	99.2	99.2	97.8	99.8	100.4
Change in stocks of own products	0.7	0.9	-0.5	0.8	0.6	1.1	0.8	0.8	-0.4	0.2	2.2
Interest received	0.6	0.6	0.2	0.2	0.3	0.3	0.7	0.7	0.0	0.1	0.4
Other income ²	3.3	3.6	4.3	4.5	2.5	2.6	3.6	3.9	0.9	1.7	3.3
of which from participating interests	0.3	0.3	0.5	0.0	0.2	0.2	0.4	0.4	0.0	0.0	0.0
Total income ²	103.9	104.1	104.5	104.7	102.9	102.9	104.3	104.6	101.1	102.1	103.8
Costs											
Cost of materials	50.3	51.1	36.9	36.1	45.6	46.2	52.2	53.0	33.5	43.8	53.7
Labour costs	28.6	28.4	31.3	32.5	32.7	32.5	27.0	26.8	24.7	32.7	40.4
Depreciation	3.7	3.5	7.2	6.9	3.5	3.4	3.8	3.6	1.7	3.0	5.2
of which of tangible assets	3.4	3.2	7.0	6.6	3.1	3.0	3.5	3.3	1.5	2.5	4.5
Interest paid	1.3	1.4	2.5	2.8	1.4	1.5	1.3	1.4	0.8	1.5	2.5
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
Other costs ²	14.0	14.0	16.5	16.9	14.6	14.6	13.8	13.8	11.1	14.3	18.4
Total costs before taxes on income ²	98.0	98.5	94.5	95.4	97.8	98.4	98.1	98.6	94.1	98.6	102.0
Annual result before taxes on income	5.9	5.6	10.0	9.4	5.1	4.5	6.2	6.0	1.2	4.1	8.4
Taxes on income and earnings	1.2	1.1	1.0	0.9	0.9	0.9	1.3	1.2	0.1	0.6	1.3
Annual result	4.7	4.5	9.0	8.4	4.1	3.6	4.9	4.8	0.9	3.4	7.1
III Other											
Inventories	Percentage of turnover										
Inventories	19.4	19.3	13.3	13.8	20.1	20.4	19.1	18.9	9.3	16.3	26.2
Short-term debtors	21.7	20.8	17.2	16.7	19.3	19.0	22.7	21.5	11.0	16.8	24.0
Annual result before taxes on income	5.9	5.7	10.0	9.4	5.1	4.6	6.2	6.0	1.2	4.1	8.6
Equity	Percentage of tangible assets										
Equity	86.6	101.1	-6.8	-9.5	76.1	72.8	92.0	114.3	16.4	62.1	163.4
Long-term equity and liabilities	216.0	223.4	122.7	106.1	200.5	189.9	223.3	238.7	105.5	195.8	383.1
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	149.6	152.6	112.1	94.0	161.4	152.8	146.3	153.2	92.6	151.6	269.9
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	94.1	95.4	75.9	63.5	83.6	79.1	98.3	102.4	51.9	79.8	128.0
Cash resources, short-term debtors and inventories	159.8	163.8	120.0	104.0	152.8	147.6	162.8	170.9	108.1	142.8	214.1
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	9.2	9.2	17.6	17.0	9.2	8.7	9.1	9.3	4.1	9.0	15.6
Memo item											
Balance sheet total in € billion	17.4	17.9	0.1	0.1	4.4	4.6	12.9	13.2	-	-	-
Turnover in € billion	26.3	27.5	0.1	0.1	7.3	7.6	18.8	19.8	-	-	-
Number of enterprises	710	710	123	123	470	470	117	117	178	355	533

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 15 Manufacture of machinery and equipment

	Non-corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	1.0	0.3	0.3	0.6	0.6	0.7	1.1	0.0	0.2	0.7
Tangible assets	16.7	16.5	39.3	38.6	22.2	22.3	14.8	14.5	8.5	18.0	34.6
of which Land and buildings	8.6	8.6	19.0	18.6	12.0	12.6	7.4	7.2	0.0	6.4	18.0
Inventories	32.9	30.8	22.3	21.9	33.9	33.2	32.6	30.1	19.5	30.0	43.0
of which Finished products	8.1	8.3	7.8	6.8	8.0	8.3	8.1	8.3	0.0	4.4	12.8
Cash	7.8	9.4	5.8	8.3	6.6	7.1	8.2	10.2	0.5	2.8	10.1
Debtors	33.5	32.9	27.3	26.6	33.1	33.1	33.6	32.9	21.5	31.5	43.1
Short-term	32.2	31.2	26.3	26.0	31.8	31.9	32.3	31.0	19.7	30.1	41.4
of which											
Trade debtors	17.8	16.5	16.2	13.7	22.2	20.2	16.4	15.2	11.7	19.2	28.1
vis-à-vis affiliates	12.0	12.6	7.8	9.7	7.1	9.2	13.7	13.7	0.0	2.2	12.4
Long-term	1.3	1.7	1.0	0.6	1.3	1.2	1.3	1.9	0.0	0.0	0.3
of which vis-à-vis affiliates	0.8	1.3	0.2	0.1	0.6	0.6	0.8	1.5	0.0	0.0	0.0
Investments	1.6	1.8	1.1	1.0	0.5	0.5	2.0	2.2	0.0	0.0	0.0
Participating interests	6.5	7.3	2.8	2.6	2.6	2.6	7.9	8.9	0.0	0.0	1.5
Capital											
Equity	18.5	18.3	0.3	1.3	15.8	17.2	19.4	18.7	4.1	12.4	24.9
Liabilities	60.8	61.3	90.6	90.3	69.3	68.0	57.8	59.0	55.5	72.4	85.8
Short-term	46.2	46.7	51.0	51.5	48.4	47.5	45.4	46.4	30.9	47.4	65.0
of which											
to credit institutions	6.4	5.1	16.3	16.1	12.0	10.4	4.5	3.3	0.4	6.0	19.8
Trade creditors	8.0	7.7	13.5	11.6	11.3	10.2	6.9	6.8	4.5	7.8	15.1
to affiliates	12.8	15.7	6.3	5.2	10.7	12.4	13.5	16.9	0.0	2.7	14.4
Long-term	14.6	14.6	39.6	38.8	21.0	20.4	12.4	12.5	2.7	15.4	36.1
of which											
to credit institutions	6.3	6.1	28.0	27.7	11.1	10.8	4.6	4.4	0.0	5.2	18.8
to affiliates	7.5	6.8	8.9	8.9	9.0	8.4	7.0	6.2	0.0	0.0	8.4
Provisions	20.7	20.3	8.9	8.3	14.8	14.7	22.7	22.2	5.8	11.3	19.9
of which Provisions for pensions	8.3	8.4	1.2	0.8	4.4	4.4	9.7	9.8	0.0	0.0	4.8
Memo item Turnover	151.9	146.3	149.3	138.1	169.3	162.1	146.2	141.2	131.0	174.0	227.4
II Income statement											
Income	Percentage of total output										
Turnover	99.4	100.0	99.1	98.9	98.9	99.7	99.6	100.1	98.5	100.0	101.1
Change in stocks of own products	0.6	0.0	0.9	1.1	1.1	0.3	0.4	-0.1	-1.1	0.0	1.5
Interest received	0.5	0.5	0.2	0.3	0.3	0.3	0.6	0.5	0.0	0.1	0.4
Other income ²	3.8	4.5	4.7	4.4	2.7	4.3	4.3	4.6	1.1	2.0	4.1
of which from participating interests	0.4	0.4	0.3	0.1	0.2	0.1	0.5	0.5	0.0	0.0	0.0
Total income ²	104.4	105.0	104.9	104.7	103.1	104.6	104.8	105.1	101.3	102.4	104.6
Costs											
Cost of materials	52.6	52.2	36.2	37.0	47.1	45.9	54.9	54.6	34.6	43.9	53.3
Labour costs	27.2	27.9	32.2	32.1	32.0	33.6	25.3	25.8	25.1	33.4	41.2
Depreciation	3.0	3.5	7.2	6.8	3.3	3.3	2.8	3.6	1.8	2.9	4.7
of which of tangible assets	2.6	2.7	7.0	6.5	2.9	2.9	2.5	2.6	1.5	2.5	4.3
Interest paid	1.4	1.4	2.5	2.7	1.5	1.5	1.4	1.3	0.7	1.4	2.4
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ²	14.8	15.8	18.8	19.3	14.6	15.3	14.9	15.9	11.8	15.1	19.3
Total costs before taxes on income ²	99.1	100.9	97.0	98.0	98.6	99.7	99.3	101.3	95.1	99.4	103.5
Annual result before taxes on income	5.3	4.1	7.9	6.7	4.5	4.9	5.6	3.8	0.6	3.2	7.8
Taxes on income and earnings	0.9	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.0	0.5	1.2
Annual result	4.4	3.2	7.0	5.9	3.6	3.9	4.6	2.9	0.3	2.7	6.5
III Other											
Inventories	Percentage of turnover										
Inventories	21.6	21.1	14.9	15.9	20.0	20.5	22.3	21.3	10.5	16.8	25.4
Short-term debtors	21.2	21.3	17.6	18.8	18.8	19.7	22.1	21.9	11.5	16.7	23.9
Annual result before taxes on income	5.3	4.1	7.9	6.8	4.6	4.9	5.6	3.8	0.5	3.2	7.7
Equity	Percentage of tangible assets										
Equity	110.4	110.4	0.8	3.3	71.1	77.0	131.7	128.9	20.7	66.6	162.1
Long-term equity and liabilities	248.9	250.5	108.8	110.8	187.3	189.8	281.7	283.4	107.8	194.8	407.2
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	163.7	155.2	97.5	100.5	155.3	157.5	167.4	154.9	97.6	157.1	282.6
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	89.7	90.3	64.3	67.5	80.3	82.9	93.2	92.9	51.5	81.1	129.4
Cash resources, short-term debtors and inventories	160.9	156.3	108.1	110.0	150.3	152.7	164.9	157.8	110.5	146.8	217.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	8.8	6.7	14.2	12.0	8.8	8.8	8.8	6.0	3.3	7.8	13.7
Memo item											
Balance sheet total in € billion	16.3	16.5	0.1	0.1	4.0	4.1	12.2	12.4	-	-	-
Turnover in € billion	24.7	24.2	0.1	0.1	6.8	6.6	17.8	17.5	-	-	-
Number of enterprises	610	610	94	94	405	405	111	111	153	305	458

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

16 Manufacture of electrical machinery and apparatus

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.9	0.5	1.2	0.8	1.1	1.0	0.8	0.5	0.0	0.3	0.8
Tangible assets	9.1	8.8	22.5	20.5	20.8	21.3	8.5	8.2	5.8	14.6	29.5
of which Land and buildings	2.4	2.3	9.2	8.3	9.4	9.3	2.0	1.9	0.0	0.5	11.6
Inventories	13.3	12.6	27.5	30.2	30.8	30.5	12.5	11.8	17.4	28.6	42.2
of which Finished products	3.7	3.6	11.2	11.9	8.3	8.7	3.5	3.4	0.8	6.1	14.6
Cash	6.7	7.2	9.7	8.3	7.2	7.2	6.7	7.2	0.3	2.0	9.0
Debtors	34.5	37.0	37.6	38.7	36.2	36.1	34.4	37.0	24.4	35.2	48.3
Short-term	33.4	35.6	36.0	36.5	34.4	33.7	33.4	35.7	22.2	32.2	44.8
of which											
Trade debtors	10.6	8.7	25.0	22.6	21.2	20.0	10.1	8.1	11.3	20.3	29.9
vis-à-vis affiliates	18.3	24.5	5.3	8.8	9.7	10.3	18.7	25.1	0.0	1.8	12.3
Long-term	1.1	1.4	1.6	2.2	1.8	2.3	1.1	1.4	0.0	0.0	1.6
of which vis-à-vis affiliates	1.0	1.2	0.0	0.5	0.8	1.4	1.0	1.2	0.0	0.0	0.0
Investments	11.0	9.3	0.3	0.5	0.7	0.9	11.5	9.7	0.0	0.0	0.0
Participating interests	24.5	24.6	0.3	0.2	2.9	2.7	25.5	25.6	0.0	0.0	1.2
Capital											
Equity	29.2	29.1	10.9	10.5	23.5	24.4	29.5	29.3	6.6	17.9	34.4
Liabilities	42.1	43.5	75.3	76.1	60.1	59.4	41.3	42.8	42.5	64.0	81.0
Short-term	37.8	39.4	48.7	51.4	44.1	44.3	37.5	39.2	27.8	43.4	63.5
of which											
to credit institutions	1.5	1.5	11.0	13.1	11.1	11.6	1.1	1.0	0.0	5.9	18.8
Trade creditors	5.7	4.5	14.5	12.4	12.4	11.0	5.4	4.2	4.6	9.4	17.8
to affiliates	21.1	24.1	8.6	9.0	9.9	10.7	21.6	24.7	0.0	1.6	11.2
Long-term	4.3	4.1	26.6	24.7	16.0	15.2	3.8	3.6	0.0	8.7	26.7
of which											
to credit institutions	1.4	1.3	16.6	16.3	8.5	8.4	1.1	1.0	0.0	2.0	14.2
to affiliates	2.7	1.1	8.0	7.1	6.1	6.0	2.5	0.9	0.0	0.0	3.8
Provisions	28.6	27.3	13.7	13.4	16.4	16.2	29.1	27.8	6.4	12.5	23.0
of which Provisions for pensions	14.0	14.1	5.8	5.9	6.2	6.2	14.4	14.4	0.0	1.5	9.2
Memo item Turnover	98.9	88.4	193.2	178.6	176.7	175.3	95.3	84.4	141.1	191.8	258.2
II Income statement											
Income	Percentage of total output										
Turnover	99.5	99.7	99.0	97.8	99.0	99.2	99.5	99.8	98.3	100.0	100.3
Change in stocks of own products	0.5	0.3	1.0	2.2	1.0	0.8	0.5	0.2	-0.3	0.0	1.7
Interest received	2.1	2.8	0.2	0.2	0.3	0.4	2.3	3.0	0.0	0.1	0.5
Other income ²	9.0	10.7	4.8	3.5	3.3	3.5	9.5	11.3	0.8	1.9	4.1
of which from participating interests	1.4	4.2	0.4	0.3	0.4	0.2	1.5	4.5	0.0	0.0	0.0
Total income ²	111.1	113.4	105.0	103.7	103.6	103.9	111.8	114.3	101.0	102.2	104.6
Costs											
Cost of materials	63.7	67.8	45.9	45.9	53.4	53.4	64.6	69.2	41.2	52.2	63.5
Labour costs	22.5	22.5	33.2	34.6	27.3	27.2	22.1	22.1	19.5	28.8	36.9
Depreciation	3.6	4.1	3.8	3.5	3.2	3.3	3.6	4.1	1.4	2.5	4.4
of which of tangible assets	3.1	3.3	3.5	3.3	2.9	2.9	3.1	3.3	1.3	2.3	4.0
Interest paid	1.8	2.3	1.5	1.5	1.2	1.3	1.9	2.4	0.4	1.0	1.9
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.1
Other costs ²	12.3	12.9	16.8	15.9	13.9	14.4	12.2	12.8	9.2	13.0	18.0
Total costs before taxes on income ²	104.0	109.6	101.3	101.4	99.0	99.7	104.5	110.6	95.8	99.7	103.4
Annual result before taxes on income	7.1	3.8	3.7	2.3	4.6	4.2	7.3	3.8	0.2	2.6	7.2
Taxes on income and earnings	1.3	1.2	1.2	0.8	1.6	1.4	1.3	1.2	0.0	0.4	1.7
Annual result	5.8	2.6	2.5	1.5	3.0	2.9	6.0	2.5	0.1	1.9	5.4
III Other											
Inventories	Percentage of turnover										
Inventories	13.4	14.3	14.2	16.9	17.5	17.4	13.1	14.0	8.7	14.9	22.3
Short-term debtors	33.8	40.3	18.6	20.5	19.4	19.3	35.0	42.2	10.5	15.9	23.9
Annual result before taxes on income	7.1	3.8	3.7	2.4	4.6	4.3	7.3	3.8	0.2	2.7	7.3
Percentage of tangible assets											
Equity	321.8	332.0	48.2	51.2	113.0	114.1	345.5	357.8	34.8	110.9	319.2
Long-term equity and liabilities	528.7	544.5	197.3	206.3	221.7	216.8	563.5	583.1	135.1	259.0	584.4
Percentage of assets											
Long-term equity and liabilities	133.4	133.8	172.2	176.4	173.0	167.2	132.1	132.6	108.1	178.1	358.7
Percentage of short-term liabilities											
Cash resources and short-term debtors	134.0	130.9	94.1	87.6	95.6	93.8	136.1	132.8	57.2	92.1	158.3
Cash resources, short-term debtors and inventories	169.2	162.8	150.6	146.3	165.5	162.7	169.4	162.8	115.9	164.2	255.8
Percentage of the balance sheet total											
Annual result and interest paid	7.6	4.3	7.8	5.5	7.4	7.3	7.6	4.1	2.7	6.6	12.8
Memo item											
Balance sheet total in € billion	115.5	124.6	0.1	0.1	5.0	5.3	110.4	119.2	-	-	-
Turnover in € billion	114.3	110.1	0.2	0.2	8.9	9.3	105.3	100.7	-	-	-
Number of enterprises	905	905	144	144	578	578	183	183	226	453	679

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 16 Manufacture of electrical machinery and apparatus

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.5	0.7	0.4	0.5	1.0	0.9	0.5	0.6	0.0	0.3	0.8
Tangible assets	8.4	7.5	26.1	26.6	20.9	20.2	7.9	7.0	5.6	15.4	29.4
of which Land and buildings	2.1	2.0	13.2	12.8	8.9	8.9	1.8	1.7	0.0	0.7	12.9
Inventories	12.9	11.8	29.9	30.4	30.9	29.9	12.2	11.2	15.7	26.6	40.8
of which Finished products	3.6	3.5	12.0	12.0	8.8	8.8	3.4	3.3	0.9	5.5	14.0
Cash	7.4	10.4	8.4	8.0	7.5	8.2	7.4	10.5	0.3	2.4	10.2
Debtors	36.3	31.1	33.6	32.8	35.0	34.9	36.3	31.0	23.3	34.7	48.2
Short-term	34.8	30.1	31.3	31.0	32.4	32.7	34.9	30.0	22.1	32.1	45.6
of which											
Trade debtors	8.4	7.1	22.3	19.7	20.6	20.0	8.0	6.7	11.1	19.2	28.2
vis-à-vis affiliates	24.0	20.6	4.8	6.4	8.3	8.9	24.6	21.0	0.0	2.0	13.3
Long-term	1.5	1.0	2.3	1.8	2.6	2.2	1.4	1.0	0.0	0.0	1.1
of which vis-à-vis affiliates	1.2	0.9	0.1	0.1	1.7	1.4	1.2	0.8	0.0	0.0	0.0
Investments	9.6	11.3	0.4	0.3	0.6	0.8	9.9	11.7	0.0	0.0	0.0
Participating interests	24.8	27.2	0.3	0.3	3.8	4.8	25.6	28.0	0.0	0.0	1.5
Capital											
Equity	28.5	28.4	10.0	11.7	23.3	26.4	28.7	28.5	8.1	20.1	37.0
Liabilities	43.7	44.6	78.6	77.3	59.7	56.4	43.1	44.2	39.2	60.1	79.4
Short-term	39.8	40.5	51.6	50.1	45.9	43.5	39.6	40.4	25.7	41.2	61.7
of which											
to credit institutions	1.1	1.1	17.5	15.7	10.6	10.7	0.7	0.7	0.0	4.5	17.0
Trade creditors	4.5	4.0	12.6	12.7	12.3	11.4	4.2	3.7	4.3	8.7	16.5
to affiliates	24.7	24.8	6.7	7.0	11.3	11.1	25.2	25.3	0.0	2.3	12.7
Long-term	3.9	4.2	27.0	27.1	13.8	12.9	3.5	3.8	0.0	6.7	24.0
of which											
to credit institutions	1.1	0.8	18.6	18.0	8.1	7.3	0.8	0.5	0.0	0.6	13.1
to affiliates	1.1	1.9	6.0	6.0	5.0	4.6	0.9	1.8	0.0	0.0	2.0
Provisions	27.7	26.8	11.1	11.0	16.7	17.0	28.1	27.1	6.6	13.3	23.7
of which Provisions for pensions	14.2	13.9	3.6	3.8	6.1	6.4	14.5	14.2	0.0	1.6	9.1
Memo item Turnover	86.7	78.2	182.5	179.2	183.4	174.9	82.9	74.7	135.2	184.5	253.0
II Income statement											
Income	Percentage of total output										
Turnover	99.8	100.3	98.2	99.7	99.3	99.8	99.8	100.3	99.1	100.0	100.7
Change in stocks of own products	0.2	-0.3	1.8	0.3	0.7	0.2	0.2	-0.3	-0.7	0.0	0.9
Interest received	2.8	2.3	0.2	0.3	0.3	0.3	3.0	2.4	0.0	0.1	0.4
Other income ²	10.9	11.0	2.4	3.4	3.2	3.6	11.6	11.6	1.0	2.1	4.7
of which from participating interests	4.4	4.1	0.0	0.1	0.2	0.3	4.7	4.4	0.0	0.0	0.0
Total income ²	113.7	113.2	102.5	103.6	103.5	103.9	114.6	114.0	101.2	102.5	105.1
Costs											
Cost of materials	67.6	67.2	44.9	42.3	54.0	52.6	68.8	68.4	39.2	50.3	62.5
Labour costs	22.9	24.7	33.4	34.6	26.5	28.0	22.5	24.4	20.8	29.9	38.8
Depreciation	4.2	4.0	3.4	3.9	3.3	3.3	4.3	4.1	1.5	2.7	4.5
of which of tangible assets	3.4	3.4	3.2	3.7	2.9	3.0	3.4	3.4	1.3	2.4	4.2
Interest paid	2.3	2.2	1.7	1.9	1.1	1.2	2.4	2.3	0.4	1.0	1.8
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.1
Other costs ²	13.1	12.6	15.9	17.3	14.2	14.6	13.0	12.4	9.7	13.7	18.5
Total costs before taxes on income ²	110.2	110.6	99.3	100.0	99.2	99.7	111.2	111.6	96.1	100.2	105.0
Annual result before taxes on income	3.5	2.6	3.2	3.6	4.3	4.2	3.5	2.4	0.1	2.4	6.8
Taxes on income and earnings	1.3	0.5	1.1	1.2	1.4	1.4	1.3	0.4	0.0	0.4	1.5
Annual result	2.2	2.1	2.1	2.3	2.8	2.8	2.1	2.1	0.0	1.8	5.3
III Other											
Inventories	Percentage of turnover										
Inventories	14.9	15.1	16.4	17.0	16.9	17.1	14.7	14.9	8.3	14.2	21.8
Short-term debtors	40.2	38.5	17.1	17.3	17.7	18.7	42.1	40.2	11.2	16.3	24.1
Annual result before taxes on income	3.5	2.6	3.3	3.6	4.3	4.2	3.5	2.4	0.1	2.4	6.8
Percentage of tangible assets											
Equity	339.3	379.6	38.4	43.9	111.2	130.7	363.0	406.1	42.7	124.5	359.6
Long-term equity and liabilities	560.0	626.8	160.2	164.2	209.0	228.1	596.2	669.2	132.1	248.8	630.1
Percentage of assets											
Long-term equity and liabilities	132.0	108.9	142.6	148.9	154.2	163.2	131.4	107.6	107.6	170.2	349.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	129.1	111.2	77.3	78.5	88.0	95.4	131.0	111.8	61.6	98.7	174.5
Cash resources, short-term debtors and inventories	161.4	140.4	135.3	139.2	155.4	164.2	161.7	139.4	118.5	171.2	269.1
Percentage of the balance sheet total											
Annual result and interest paid	3.9	3.3	7.1	7.6	7.3	7.0	3.8	3.2	2.1	6.0	12.0
Memo item											
Balance sheet total in € billion	120.0	127.0	0.1	0.1	4.4	4.4	115.5	122.6	-	-	-
Turnover in € billion	104.0	99.4	0.1	0.1	8.1	7.7	95.8	91.5	-	-	-
Number of enterprises	793	793	115	115	513	513	165	165	198	397	595

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

17 Manufacture of medical, precision and optical instruments

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2000/2001 ¹										
	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.1	1.1	0.7	0.6	1.2	1.3	1.1	1.0	0.0	0.3	1.0
Tangible assets	16.6	16.9	26.0	26.4	17.6	17.6	16.0	16.4	6.0	14.2	29.6
of which Land and buildings	8.5	8.4	12.1	12.5	9.4	9.4	8.1	8.0	0.0	0.1	12.6
Inventories	25.9	25.5	21.7	21.8	28.8	29.1	24.9	24.3	13.0	25.2	38.4
of which Finished products	7.6	7.3	11.0	10.9	9.6	9.9	6.8	6.4	0.0	6.5	16.1
Cash	4.9	4.4	10.0	9.8	8.9	8.0	3.4	3.1	0.5	3.1	11.8
Debtors	40.4	39.7	38.6	37.9	37.2	37.7	41.5	40.4	24.1	36.9	50.5
Short-term	38.8	37.9	33.2	32.7	34.7	34.8	40.4	39.1	20.7	33.1	45.8
of which											
Trade debtors	16.5	15.6	20.4	21.0	20.6	20.4	15.0	13.8	10.9	20.1	32.1
vis-à-vis affiliates	19.6	19.8	8.0	7.8	11.5	11.9	22.7	22.7	0.0	0.2	10.9
Long-term	1.5	1.7	5.4	5.2	2.6	2.9	1.1	1.3	0.0	0.0	1.4
of which vis-à-vis affiliates	1.0	1.1	0.8	0.3	1.5	1.7	0.8	0.9	0.0	0.0	0.0
Investments	0.7	0.7	1.5	2.0	1.7	1.6	0.3	0.3	0.0	0.0	0.0
Participating interests	10.2	11.5	0.8	0.7	4.2	4.4	12.5	14.2	0.0	0.0	0.8
Capital											
Equity	25.7	28.0	5.3	6.6	27.0	28.5	25.7	28.1	4.8	15.9	29.7
Liabilities	46.1	45.0	78.8	76.5	54.6	53.4	42.5	41.5	44.6	64.8	83.9
Short-term	36.0	35.3	41.2	43.9	38.6	38.7	35.0	34.0	24.6	41.3	61.0
of which											
to credit institutions	7.2	7.3	14.6	16.2	9.7	10.2	6.1	6.1	0.0	6.0	21.3
Trade creditors	7.3	6.5	10.5	10.0	9.2	8.4	6.6	5.8	3.5	7.5	14.6
to affiliates	10.8	11.1	3.0	4.8	9.4	9.6	11.4	11.7	0.0	0.1	7.6
Long-term	10.2	9.7	37.6	32.6	16.0	14.7	7.6	7.5	0.0	13.2	35.9
of which											
to credit institutions	4.9	5.0	27.3	25.4	8.4	8.1	3.2	3.6	0.0	4.6	24.5
to affiliates	4.6	4.0	7.0	5.4	6.9	5.7	3.7	3.3	0.0	0.0	2.7
Provisions	28.0	26.9	15.6	16.5	18.1	17.7	31.8	30.3	5.8	13.4	26.4
of which Provisions for pensions	14.4	13.6	7.3	7.3	7.3	7.2	17.1	15.9	0.0	0.0	9.2
Memo item Turnover	131.6	126.6	164.9	167.9	149.4	148.0	124.6	118.4	132.4	185.3	258.0
II Income statement											
Income	Percentage of total output										
Turnover	99.6	98.7	99.9	99.2	99.1	99.2	99.8	98.5	98.6	100.0	100.0
Change in stocks of own products	0.4	1.3	0.1	0.8	0.9	0.8	0.2	1.5	0.0	0.0	1.4
Interest received	0.5	0.6	0.4	0.4	0.5	0.5	0.6	0.7	0.0	0.1	0.5
Other income ²	6.4	5.5	3.7	4.2	4.2	3.7	7.4	6.3	1.1	2.2	4.5
of which from participating interests	0.8	0.5	0.1	0.1	0.2	0.2	1.1	0.7	0.0	0.0	0.0
Total income ²	106.9	106.1	104.1	104.6	104.7	104.2	107.9	106.9	101.4	102.5	105.0
Costs											
Cost of materials	46.5	47.1	33.0	34.0	46.7	46.7	46.8	47.6	25.7	39.3	51.5
Labour costs	31.1	29.8	40.5	39.6	30.6	30.5	31.1	29.3	24.5	33.5	44.5
Depreciation	3.8	4.3	4.5	4.1	3.2	3.3	4.1	4.7	1.6	2.8	4.8
of which of tangible assets	3.1	3.2	4.4	3.9	2.8	2.6	3.2	3.4	1.5	2.6	4.3
Interest paid	1.1	1.2	2.1	2.1	1.3	1.3	1.1	1.1	0.5	1.3	2.4
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ²	18.5	18.3	19.0	18.6	17.1	17.4	19.1	18.7	12.3	16.7	21.3
Total costs before taxes on income ²	101.1	100.8	99.4	98.5	98.8	99.3	102.1	101.5	93.0	99.0	102.8
Annual result before taxes on income	5.8	5.3	4.7	6.1	5.9	4.9	5.8	5.5	0.7	4.2	10.5
Taxes on income and earnings	1.9	1.7	1.1	1.5	2.1	1.6	1.9	1.8	0.0	0.7	2.0
Annual result	3.9	3.6	3.6	4.6	3.8	3.3	3.9	3.7	0.4	3.1	8.2
III Other											
Inventories	Percentage of turnover										
Inventories	19.7	20.1	13.2	13.0	19.3	19.7	20.0	20.5	6.1	14.2	22.3
Short-term debtors	29.5	30.0	20.2	19.5	23.2	23.5	32.4	33.0	11.0	17.5	25.9
Annual result before taxes on income	5.8	5.4	4.7	6.2	6.0	4.9	5.8	5.6	0.7	4.3	10.6
Equity	Percentage of tangible assets										
Equity	155.2	165.9	20.4	25.2	153.0	161.8	160.0	171.3	22.2	106.2	307.3
Long-term equity and liabilities	304.7	305.1	199.7	183.7	286.8	287.0	314.8	315.2	141.8	267.7	610.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	170.4	163.6	154.0	142.9	196.2	192.2	163.0	156.0	112.3	178.3	340.0
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	122.8	121.1	106.3	99.1	116.7	114.2	125.5	124.3	61.4	105.4	176.9
Cash resources, short-term debtors and inventories	194.8	193.2	159.0	148.8	191.4	189.4	196.9	195.8	118.5	171.1	269.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.6	6.1	9.4	11.4	7.7	6.8	6.2	5.8	3.6	8.1	18.0
Memo item											
Balance sheet total in € billion	13.3	14.5	0.2	0.2	3.5	3.7	9.6	10.6	—	—	—
Turnover in € billion	17.5	18.3	0.3	0.3	5.2	5.5	12.0	12.5	—	—	—
Number of enterprises	785	785	318	318	392	392	75	75	196	393	589

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 17 Manufacture of medical, precision and optical instruments

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										had a ratio of less than [...%]
	2001	2002	2001	2002	2001	2002	2001	2002	2001	2002	
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.2	1.3	0.8	0.9	1.3	1.6	1.2	1.2	0.0	0.3	1.2
Tangible assets	16.8	15.9	25.3	26.2	18.1	18.7	16.4	15.0	5.5	13.3	28.7
of which Land and buildings	7.9	7.5	11.4	11.2	9.1	9.4	7.6	6.9	0.0	0.1	10.7
Inventories	24.6	22.1	20.9	20.7	30.2	27.9	23.1	20.6	12.5	24.7	38.7
of which Finished products	6.8	6.3	9.9	8.6	9.0	8.6	6.2	5.6	0.0	4.7	14.6
Cash	4.2	5.0	11.0	11.1	8.5	9.0	3.0	3.9	0.6	3.4	13.2
Debtors	37.9	38.0	38.9	37.5	36.3	36.8	38.4	38.2	22.9	34.8	50.7
Short-term	36.4	36.5	33.1	32.0	34.1	34.9	37.1	36.9	20.8	31.4	46.0
of which											
Trade debtors	14.3	13.5	22.5	20.1	20.7	19.6	12.5	11.9	10.1	18.5	29.5
vis-à-vis affiliates	19.6	20.9	6.1	7.1	10.6	12.4	22.2	23.3	0.0	1.0	12.0
Long-term	1.5	1.5	5.8	5.6	2.2	2.0	1.3	1.3	0.0	0.0	1.4
of which vis-à-vis affiliates	1.0	0.8	0.3	0.3	1.3	1.1	1.0	0.7	0.0	0.0	0.0
Investments	0.8	2.3	1.4	1.9	1.8	1.9	0.5	2.4	0.0	0.0	0.0
Participating interests	14.2	15.3	0.5	0.5	3.4	3.7	17.3	18.5	0.0	0.0	1.3
Capital											
Equity	27.9	29.1	3.9	5.4	25.5	26.6	28.8	30.0	4.9	19.0	34.6
Liabilities	45.1	43.5	76.9	76.0	55.5	54.4	42.0	40.3	41.5	61.4	81.0
Short-term	35.3	35.2	44.3	43.5	40.7	39.3	33.7	34.0	22.9	38.3	59.3
of which											
to credit institutions	6.7	5.2	15.1	14.0	9.0	8.5	6.0	4.3	0.0	3.7	17.7
Trade creditors	6.2	5.2	11.2	9.7	8.7	8.0	5.5	4.5	3.0	6.4	13.4
to affiliates	11.7	14.4	4.3	6.0	10.3	11.2	12.2	15.3	0.0	0.5	9.0
Long-term	9.8	8.4	32.6	32.4	14.8	15.1	8.2	6.4	0.0	9.5	32.3
of which											
to credit institutions	5.2	4.9	26.6	27.3	8.1	7.7	4.2	4.0	0.0	2.6	19.0
to affiliates	3.9	2.7	5.2	4.2	5.5	5.9	3.5	1.8	0.0	0.0	2.1
Provisions	26.6	27.1	17.6	17.6	17.9	18.0	29.1	29.6	6.8	14.7	25.7
of which Provisions for pensions	13.7	14.1	8.1	8.4	6.9	7.0	15.6	16.0	0.0	0.3	9.5
Memo item Turnover	124.8	119.6	167.6	165.0	149.5	147.2	117.6	111.8	125.1	176.6	246.5
II Income statement											
Income	Percentage of total output										
Turnover	98.7	100.2	99.0	99.1	99.1	100.1	98.5	100.3	99.2	100.0	100.4
Change in stocks of own products	1.3	-0.2	1.0	0.9	0.9	-0.1	1.5	-0.3	-0.4	0.0	0.8
Interest received	0.6	0.6	0.4	0.4	0.5	0.4	0.7	0.7	0.0	0.1	0.5
Other income ²	5.5	7.0	4.3	4.3	3.4	3.9	6.2	8.1	1.0	2.4	5.2
of which from participating interests	0.6	1.0	0.1	0.0	0.2	0.3	0.8	1.3	0.0	0.0	0.0
Total income ²	106.1	107.6	104.7	104.6	103.9	104.3	106.9	108.8	101.3	102.7	105.9
Costs											
Cost of materials	48.4	47.4	31.3	31.5	45.8	44.5	49.6	48.6	26.4	38.9	51.3
Labour costs	29.4	31.5	40.8	40.4	31.3	32.3	28.6	31.1	26.0	34.4	44.4
Depreciation	4.4	4.2	4.1	4.1	3.5	3.3	4.7	4.5	1.6	2.8	4.7
of which of tangible assets	3.4	3.5	4.0	3.9	2.9	2.9	3.6	3.7	1.5	2.6	4.1
Interest paid	1.2	1.2	2.1	2.1	1.3	1.3	1.2	1.1	0.5	1.2	2.3
Operating taxes	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ²	17.6	18.8	19.1	19.2	17.4	18.4	17.7	18.9	12.5	16.8	22.0
Total costs before taxes on income ²	101.1	103.1	97.4	97.3	99.3	99.9	101.8	104.3	93.1	98.9	103.5
Annual result before taxes on income	5.0	4.5	7.3	7.4	4.6	4.4	5.1	4.5	0.8	4.4	10.7
Taxes on income and earnings	1.6	1.5	1.8	1.6	1.7	1.5	1.6	1.5	0.0	0.7	2.1
Annual result	3.4	3.0	5.5	5.8	2.9	2.9	3.5	3.0	0.5	3.1	8.3
III Other											
Inventories	Percentage of turnover										
Inventories	19.7	18.5	12.5	12.6	20.2	18.9	19.6	18.4	6.4	14.0	23.1
Short-term debtors	29.2	30.5	19.7	19.4	22.8	23.7	31.5	33.0	10.5	17.7	26.4
Annual result before taxes on income	5.1	4.5	7.4	7.4	4.6	4.4	5.2	4.5	0.8	4.4	10.6
Equity	Percentage of tangible assets										
Equity	166.0	183.4	15.3	20.8	140.7	141.9	176.0	200.0	27.7	121.3	333.6
Long-term equity and liabilities	307.7	326.9	183.6	183.4	261.8	261.3	323.6	351.2	139.2	292.3	666.7
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	151.8	151.3	140.9	142.6	187.8	186.3	145.1	144.7	112.3	178.0	358.9
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	116.3	123.1	101.2	102.0	108.5	115.7	119.1	125.7	65.5	107.3	196.5
Cash resources, short-term debtors and inventories	186.0	186.0	148.5	149.7	182.8	186.5	187.5	186.3	120.6	177.6	291.5
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.8	5.0	12.8	13.1	6.4	6.2	5.6	4.6	3.3	8.0	16.8
Memo item											
Balance sheet total in € billion	15.1	16.0	0.1	0.1	3.2	3.3	11.7	12.5	-	-	-
Turnover in € billion	18.8	19.1	0.2	0.2	4.8	4.9	13.8	14.0	-	-	-
Number of enterprises	669	669	226	226	360	360	83	83	167	335	502

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

18 Manufacture of motor vehicles, trailers and semi-trailers

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.0	1.1	0.4	0.3	0.8	0.6	1.0	1.1	0.0	0.3	0.8
Tangible assets	16.6	17.8	42.2	48.0	29.7	30.2	16.5	17.6	10.3	22.9	41.0
of which Land and buildings	3.8	3.8	24.0	27.7	13.3	13.2	3.6	3.6	0.2	6.7	18.1
Inventories	10.7	11.0	20.1	17.9	26.5	26.8	10.5	10.8	13.7	24.3	36.7
of which Finished products	5.4	5.8	13.5	11.0	8.8	9.6	5.4	5.8	1.5	4.9	14.4
Cash	2.2	4.1	5.3	5.6	5.2	4.4	2.2	4.0	0.2	1.2	6.5
Debtors	28.4	30.2	30.9	27.2	34.1	34.3	28.3	30.2	22.2	33.4	45.3
Short-term	26.2	24.9	27.1	25.3	32.2	32.9	26.1	24.8	20.4	31.7	43.6
of which											
Trade debtors	5.7	5.2	17.4	17.0	20.6	18.3	5.4	5.0	10.2	17.9	28.9
vis-à-vis affiliates	16.8	16.4	4.2	4.5	8.4	11.8	16.9	16.4	0.0	4.0	14.3
Long-term	2.2	5.3	3.8	1.9	1.9	1.4	2.2	5.4	0.0	0.0	1.5
of which vis-à-vis affiliates	1.9	1.5	1.7	0.5	1.2	0.7	2.0	1.5	0.0	0.0	0.0
Investments	8.4	3.5	0.0	0.0	0.6	0.5	8.5	3.5	0.0	0.0	0.0
Participating interests	32.6	32.3	0.3	0.3	2.8	2.8	33.0	32.8	0.0	0.0	2.4
Capital											
Equity	27.2	28.4	6.3	9.6	19.1	20.5	27.4	28.5	5.9	15.3	31.2
Liabilities	38.1	36.2	86.2	82.9	69.0	66.8	37.7	35.7	49.0	70.3	86.2
Short-term	34.2	32.0	43.2	47.4	45.6	45.2	34.0	31.8	28.6	45.2	65.5
of which											
to credit institutions	1.3	1.7	16.5	15.5	14.2	14.7	1.2	1.5	0.7	7.7	22.6
Trade creditors	9.2	8.0	13.4	12.6	15.9	15.6	9.1	7.9	6.7	11.9	21.3
to affiliates	13.8	12.1	5.6	9.8	8.1	7.5	13.9	12.2	0.0	1.8	11.8
Long-term	4.0	4.2	43.0	35.5	23.4	21.6	3.7	4.0	0.7	14.7	31.9
of which											
to credit institutions	0.8	1.4	36.0	32.3	14.5	13.4	0.6	1.2	0.0	7.0	20.3
to affiliates	0.8	1.4	6.3	2.5	7.2	6.4	0.7	1.4	0.0	0.0	5.5
Provisions	34.5	35.3	7.5	7.5	11.9	12.7	34.8	35.6	5.3	10.8	19.3
of which Provisions for pensions	16.4	16.2	1.9	1.8	3.4	4.5	16.6	16.3	0.0	0.7	6.2
Memo item Turnover	145.6	148.3	172.2	167.2	189.0	182.6	145.0	147.8	143.3	193.9	266.8
II Income statement											
Income	Percentage of total output										
Turnover	99.8	99.6	99.5	100.1	99.3	99.1	99.8	99.6	98.5	99.9	100.2
Change in stocks of own products	0.2	0.4	0.5	-0.1	0.7	0.9	0.2	0.4	-0.2	0.1	1.5
Interest received	1.1	1.4	0.3	0.3	0.3	0.4	1.1	1.4	0.0	0.2	0.5
Other income ²	6.6	4.8	2.7	4.6	2.6	3.5	6.7	4.8	0.9	1.9	4.3
of which from participating interests	3.1	1.3	0.0	0.0	0.2	0.1	3.2	1.4	0.0	0.0	0.0
Total income ²	107.7	106.2	103.1	104.8	102.9	103.8	107.8	106.2	101.1	102.2	104.8
Costs											
Cost of materials	69.8	70.8	46.4	47.8	56.0	56.5	70.1	71.0	47.6	57.4	67.7
Labour costs	17.5	16.5	30.4	30.9	25.3	25.8	17.3	16.3	17.3	24.2	33.7
Depreciation	4.5	5.0	5.1	5.1	3.8	3.7	4.5	5.0	1.6	2.9	5.1
of which of tangible assets	3.7	3.7	4.9	4.8	3.6	3.6	3.7	3.7	1.4	2.7	4.9
Interest paid	0.9	1.4	2.1	2.4	1.4	1.5	0.9	1.4	0.6	1.3	2.2
Operating taxes	0.1	0.0	0.2	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
Other costs ²	12.1	10.7	16.2	15.4	12.2	12.7	12.1	10.7	8.9	11.7	15.8
Total costs before taxes on income ²	104.9	104.4	100.3	101.7	98.7	100.2	105.0	104.5	96.9	100.2	103.6
Annual result before taxes on income	2.8	1.7	2.8	3.1	4.2	3.6	2.8	1.7	0.3	2.4	6.1
Taxes on income and earnings	1.1	1.0	0.6	0.9	1.2	0.9	1.1	1.0	0.0	0.3	1.1
Annual result	1.7	0.7	2.2	2.2	3.0	2.6	1.7	0.7	0.1	1.9	4.8
III Other											
Inventories	Percentage of turnover										
Inventories	7.3	7.4	11.7	10.7	14.0	14.7	7.2	7.3	7.0	11.6	18.6
Short-term debtors	18.0	16.8	15.7	15.1	17.0	18.0	18.0	16.8	10.4	15.0	21.2
Annual result before taxes on income	2.8	1.7	2.8	3.1	4.2	3.6	2.8	1.7	0.3	2.3	6.2
Percentage of tangible assets											
Equity	163.7	159.9	14.8	19.9	64.5	68.0	166.4	162.3	21.3	67.7	193.6
Long-term equity and liabilities	287.2	275.4	126.0	100.8	156.9	156.5	290.7	278.6	103.9	173.2	351.7
Percentage of assets											
Long-term equity and liabilities	82.8	83.8	113.8	95.9	132.0	134.7	82.4	83.4	85.7	127.4	219.6
Percentage of short-term liabilities											
Cash resources and short-term debtors	88.2	95.6	74.9	65.3	83.2	83.7	88.3	95.9	52.9	82.2	130.8
Cash resources, short-term debtors and inventories	119.5	130.0	121.5	103.1	141.3	142.9	119.1	129.8	103.9	138.4	207.7
Percentage of the balance sheet total											
Annual result and interest paid	3.8	3.2	7.3	7.6	8.3	7.6	3.7	3.2	3.0	7.0	12.0
Memo item											
Balance sheet total in € billion	141.1	148.1	0.0	0.0	2.0	2.1	139.1	146.0	-	-	-
Turnover in € billion	205.5	219.7	0.1	0.1	3.8	3.9	201.7	215.7	-	-	-
Number of enterprises	399	399	44	44	234	234	121	121	100	200	299

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 18 Manufacture of motor vehicles, trailers and semi-trailers

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.9	1.0	0.2	0.4	0.6	0.7	0.9	1.0	0.0	0.3	0.8
Tangible assets	18.0	19.0	44.3	41.4	30.7	31.0	17.8	18.9	9.0	23.8	39.3
of which Land and buildings	3.9	4.0	18.3	17.3	13.7	14.0	3.8	3.8	0.1	6.4	16.8
Inventories	11.2	10.9	18.2	17.1	26.3	25.0	11.0	10.6	13.2	23.3	35.5
of which Finished products	5.9	6.0	11.1	9.9	8.9	8.0	5.9	6.0	1.5	4.2	11.6
Cash	4.2	3.9	7.2	8.4	4.4	4.0	4.2	3.9	0.1	1.3	4.8
Debtors	30.5	29.7	29.0	31.9	34.1	35.1	30.5	29.6	23.5	33.3	47.4
Short-term	25.2	24.9	28.2	31.4	32.8	34.0	25.1	24.7	22.2	31.5	45.2
of which											
Trade debtors	5.6	5.2	16.8	17.8	18.2	18.1	5.4	5.0	10.4	17.4	27.0
vis-à-vis affiliates	16.4	16.2	9.7	7.2	11.6	12.2	16.4	16.3	0.0	4.8	16.2
Long-term	5.3	4.9	0.8	0.4	1.3	1.1	5.4	4.9	0.0	0.0	1.2
of which vis-à-vis affiliates	1.5	1.2	0.5	0.0	0.8	0.6	1.5	1.2	0.0	0.0	0.0
Investments	3.5	3.6	0.0	0.0	0.7	0.7	3.6	3.6	0.0	0.0	0.0
Participating interests	31.7	31.9	0.3	0.1	3.0	3.1	32.1	32.3	0.0	0.0	3.2
Capital											
Equity	28.3	32.5	12.3	12.7	21.4	23.0	28.4	32.6	8.6	18.4	33.4
Liabilities	36.1	30.7	81.6	79.5	66.0	64.8	35.7	30.2	46.6	66.3	82.1
Short-term	31.8	27.7	40.7	42.9	45.8	45.2	31.6	27.5	30.1	45.0	63.0
of which											
to credit institutions	1.8	1.1	9.9	11.3	14.4	12.5	1.6	1.0	0.5	5.6	19.4
Trade creditors	8.1	8.2	13.5	10.7	14.2	13.8	8.1	8.1	5.8	12.1	20.4
to affiliates	11.6	11.5	8.7	12.2	9.4	11.2	11.6	11.5	0.1	3.4	16.2
Long-term	4.3	2.9	40.9	36.6	20.1	19.6	4.1	2.7	0.2	11.5	28.4
of which											
to credit institutions	1.5	1.4	29.4	24.3	13.7	13.2	1.4	1.2	0.0	5.5	17.4
to affiliates	1.4	0.7	6.1	8.7	5.0	4.8	1.3	0.6	0.0	0.0	2.6
Provisions	35.4	36.8	6.0	7.8	12.5	12.1	35.7	37.1	5.1	10.5	17.4
of which Provisions for pensions	16.2	16.4	0.4	0.6	4.3	4.2	16.3	16.6	0.0	0.7	5.4
Memo item Turnover	149.9	146.1	174.8	158.9	178.9	169.4	149.5	145.8	134.4	188.6	259.1
II Income statement											
Income	Percentage of total output										
Turnover	99.6	100.0	99.5	99.6	99.5	99.6	99.6	100.0	98.5	99.9	100.3
Change in stocks of own products	0.4	0.0	0.5	0.4	0.5	0.4	0.4	0.0	-0.3	0.1	1.5
Interest received	1.3	1.0	0.1	0.1	0.4	0.3	1.3	1.0	0.0	0.1	0.4
Other income ²	4.6	5.6	6.3	5.7	3.5	3.7	4.6	5.6	1.0	2.3	4.7
of which from participating interests	1.3	0.6	0.0	0.0	0.3	0.2	1.3	0.6	0.0	0.0	0.0
Total income ²	106.0	106.5	106.4	105.8	103.9	104.1	106.0	106.6	101.2	102.6	105.2
Costs											
Cost of materials	70.6	70.4	46.7	43.7	57.3	56.9	70.8	70.6	46.5	57.6	68.0
Labour costs	16.5	17.3	32.8	33.4	24.7	25.0	16.4	17.2	16.8	24.4	33.0
Depreciation	5.0	3.3	5.1	5.4	3.8	3.7	5.0	3.3	1.6	3.0	5.1
of which of tangible assets	3.6	3.1	5.1	5.2	3.7	3.4	3.6	3.1	1.5	2.7	4.8
Interest paid	1.4	1.5	2.3	2.0	1.5	1.5	1.4	1.5	0.6	1.2	2.1
Operating taxes	0.0	0.0	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.1
Other costs ²	10.6	11.7	16.0	17.6	12.9	13.6	10.6	11.7	9.0	11.9	16.6
Total costs before taxes on income ²	104.1	104.2	103.2	102.2	100.1	100.6	104.2	104.3	96.6	100.2	104.2
Annual result before taxes on income	1.8	2.3	3.2	3.7	3.7	3.5	1.8	2.3	0.2	2.4	6.3
Taxes on income and earnings	1.0	1.3	1.3	1.0	1.0	0.9	1.0	1.4	0.0	0.3	1.3
Annual result	0.8	1.0	1.9	2.6	2.7	2.6	0.8	0.9	0.1	1.8	4.9
III Other											
Inventories	Percentage of turnover										
Inventories	7.5	7.4	10.4	10.8	14.7	14.8	7.3	7.3	7.4	11.5	17.6
Short-term debtors	16.8	17.0	16.1	19.8	18.3	20.1	16.8	17.0	11.5	15.9	23.8
Annual result before taxes on income	1.8	2.3	3.3	3.7	3.8	3.5	1.8	2.3	0.2	2.4	6.4
Percentage of tangible assets											
Equity	157.5	170.6	27.7	30.7	69.7	74.1	159.7	173.0	27.8	80.8	222.1
Long-term equity and liabilities	272.1	272.7	122.5	122.0	151.6	152.5	275.1	275.6	101.8	173.7	357.0
Percentage of assets											
Long-term equity and liabilities	84.8	88.6	119.1	119.2	130.3	130.9	84.4	88.2	86.7	124.8	227.5
Percentage of short-term liabilities											
Cash resources and short-term debtors	97.4	109.7	87.0	92.8	82.2	85.2	97.7	110.3	53.3	83.1	128.8
Cash resources, short-term debtors and inventories	132.6	148.9	131.7	132.7	139.6	140.5	132.4	149.1	105.4	139.3	202.2
Percentage of the balance sheet total											
Annual result and interest paid	3.3	3.6	7.5	7.4	7.6	6.9	3.2	3.5	2.6	6.6	11.9
Memo item											
Balance sheet total in € billion	147.6	156.3	0.0	0.0	2.1	2.2	145.5	154.1	-	-	-
Turnover in € billion	221.2	228.4	0.0	0.0	3.7	3.7	217.5	224.7	-	-	-
Number of enterprises	382	382	35	35	207	207	140	140	96	191	287

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

19 Electricity, gas and water supply

	All legal forms						Of the enterprises captured in 2001		
	Total		Enterprises with turnover of ... € million		50 and more		25 %	50 %	75 %
	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
Ratios	Cylindered sample 2000/2001 ¹								
I Balance sheet	Percentage of the balance sheet total								
Assets									
Intangible assets	1.2	1.1	1.0	0.9	1.2	1.2	0.0	0.3	0.8
Tangible assets	46.0	42.3	71.3	68.9	43.6	39.8	40.6	64.5	79.9
of which Land and buildings	7.7	7.8	12.7	12.2	7.2	7.4	2.5	7.4	14.2
Inventories	2.0	2.0	1.3	1.4	2.1	2.1	0.1	0.7	1.5
of which Finished products	0.6	0.6	0.1	0.2	0.7	0.7	0.0	0.0	0.0
Cash	2.9	3.1	5.9	6.4	2.6	2.8	0.6	3.3	10.2
Debtors	26.8	29.5	16.5	18.1	27.8	30.6	9.9	17.6	29.9
Short-term	23.9	27.7	13.5	15.3	24.9	28.9	9.2	15.6	27.7
of which									
Trade debtors	9.1	9.7	7.2	7.9	9.3	9.9	3.2	9.1	15.2
vis-à-vis affiliates	11.0	14.3	4.5	5.0	11.6	15.1	0.0	0.9	6.6
Long-term	3.0	1.8	3.1	2.8	2.9	1.7	0.0	0.0	0.6
of which vis-à-vis affiliates	2.2	1.1	2.9	2.1	2.1	1.0	0.0	0.0	0.0
Investments	8.6	9.4	0.6	0.9	9.4	10.1	0.0	0.0	0.0
Participating interests	12.1	12.3	3.1	3.3	12.9	13.1	0.0	0.0	3.1
Capital									
Equity	29.6	31.6	37.8	36.8	28.8	31.2	16.0	32.5	49.0
Liabilities	34.1	33.4	49.0	49.5	32.7	31.8	31.7	48.4	69.5
Short-term	20.1	20.5	16.3	17.2	20.4	20.8	9.8	18.0	31.3
of which									
to credit institutions	1.7	1.9	4.1	4.1	1.4	1.6	0.0	1.3	3.7
Trade creditors	5.2	4.9	3.8	4.2	5.4	4.9	1.2	3.8	7.7
to affiliates	6.1	7.6	3.4	3.7	6.4	8.0	0.0	1.5	7.3
Long-term	14.0	12.9	32.7	32.3	12.2	11.1	2.2	22.2	42.8
of which									
to credit institutions	8.8	7.9	26.6	24.9	7.1	6.3	0.0	13.5	33.7
to affiliates	2.2	2.5	2.8	3.2	2.2	2.4	0.0	0.0	0.0
Provisions	33.7	33.0	10.2	10.7	36.0	35.1	4.0	9.4	19.3
of which Provisions for pensions	7.2	7.7	1.5	1.6	7.8	8.3	0.0	0.1	1.6
Memo item Turnover	62.4	68.4	46.0	51.6	64.0	69.9	36.4	66.4	92.3
II Income statement	Percentage of total output								
Income									
Turnover	99.5	99.5	99.0	99.1	99.5	99.6	99.2	99.7	100.0
Change in stocks of own products	0.5	0.5	1.0	0.9	0.5	0.4	0.0	0.3	0.8
Interest received	1.8	1.8	1.1	1.2	1.9	1.9	0.1	0.6	1.4
Other income ²	9.3	7.9	7.1	6.2	9.4	8.0	1.6	3.5	9.1
of which from participating interests	1.2	1.2	0.5	0.6	1.3	1.3	0.0	0.0	0.1
Total income ²	111.1	109.7	108.2	107.4	111.3	109.9	102.1	104.3	110.8
Costs									
Cost of materials	66.7	71.7	51.5	55.8	67.7	72.8	36.4	55.9	66.5
Labour costs	12.6	9.6	14.5	13.1	12.5	9.4	3.5	10.6	16.3
Depreciation	8.7	7.2	15.8	13.0	8.2	6.8	6.5	10.1	17.5
of which of tangible assets	8.4	6.9	15.4	12.7	7.9	6.5	6.2	9.8	17.1
Interest paid	1.7	1.6	4.8	4.3	1.5	1.5	0.6	2.3	7.0
Operating taxes	1.6	1.2	0.9	0.8	1.6	1.2	0.0	0.1	0.2
Other costs ²	12.8	10.1	14.1	12.8	12.7	9.9	8.0	11.7	17.8
Total costs before taxes on income ²	104.1	101.5	101.6	99.8	104.2	101.6	93.2	98.4	106.5
Annual result before taxes on income	7.1	8.3	6.6	7.6	7.1	8.3	2.1	7.0	12.7
Taxes on income and earnings	2.6	2.7	2.8	2.8	2.6	2.7	0.0	1.3	3.4
Annual result	4.5	5.6	3.7	4.8	4.5	5.7	1.2	4.8	9.2
III Other	Percentage of turnover								
Inventories	3.2	2.9	2.9	2.8	3.2	2.9	0.1	1.0	1.9
Short-term debtors	38.3	40.5	29.3	29.7	38.9	41.3	14.2	21.7	38.9
Annual result before taxes on income	7.1	8.3	6.6	7.6	7.1	8.4	2.1	7.1	12.9
	Percentage of tangible assets								
Equity	64.2	74.8	53.0	53.4	66.0	78.2	27.7	57.7	96.9
Long-term equity and liabilities	116.7	129.7	105.0	106.4	118.5	133.4	93.9	108.6	142.8
	Percentage of assets								
Long-term equity and liabilities	79.1	84.0	94.9	96.1	77.3	82.7	86.8	99.8	112.6
	Percentage of short-term liabilities								
Cash resources and short-term debtors	148.4	158.3	120.3	127.9	150.5	160.7	79.5	132.2	213.8
Cash resources, short-term debtors and inventories	158.4	168.1	128.3	136.2	160.7	170.6	93.7	138.6	224.9
	Percentage of the balance sheet total								
Annual result and interest paid	3.9	5.0	4.0	4.7	3.9	5.0	3.1	5.4	8.2
Memo item									
Balance sheet total in € billion	134.9	139.4	11.8	11.9	123.0	127.5	—	—	—
Turnover in € billion	84.1	95.3	5.4	6.1	78.7	89.2	—	—	—
Number of enterprises	566	566	357	357	209	209	142	283	425

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 19 Electricity, gas and water supply

Ratios	All legal forms							Of the enterprises captured in 2002		
	Total		Enterprises with turnover of ... € million		Total		25 %	50 %	75 %	
	Cylindered sample 2001/2002 ¹		Less than 50		50 and more		had a ratio of less than [...%]			
	2001	2002	2001	2002	2001	2002				
I Balance sheet										
Assets										
Percentage of the balance sheet total										
Intangible assets	1.1	1.0	0.9	0.9	1.1	1.1	0.0	0.3	0.9	
Tangible assets	42.6	38.9	70.8	69.3	40.1	36.4	43.1	64.9	79.7	
of which Land and buildings	7.7	6.7	12.2	12.0	7.3	6.3	2.5	6.8	13.8	
Inventories	2.1	2.1	1.0	1.1	2.2	2.1	0.1	0.6	1.3	
of which Finished products	0.6	0.6	0.1	0.1	0.6	0.6	0.0	0.0	0.0	
Cash	3.1	2.6	6.5	6.9	2.7	2.2	0.8	3.4	10.9	
Debtors	28.8	27.6	16.6	17.0	29.9	28.5	9.5	16.7	29.4	
Short-term	27.2	22.5	14.5	14.9	28.3	23.1	8.4	15.5	27.2	
of which										
Trade debtors	10.0	8.4	7.9	7.4	10.2	8.5	3.1	8.0	14.0	
vis-à-vis affiliates	13.6	10.7	4.4	5.3	14.4	11.2	0.0	1.0	7.6	
Long-term	1.7	5.1	2.1	2.1	1.6	5.4	0.0	0.0	0.6	
of which vis-à-vis affiliates	0.9	4.3	1.3	1.9	0.9	4.5	0.0	0.0	0.0	
Investments	9.2	8.7	0.7	1.1	10.0	9.3	0.0	0.0	0.1	
Participating interests	12.8	18.8	3.2	3.4	13.6	20.1	0.0	0.1	3.3	
Capital										
Equity	31.9	32.1	37.4	38.0	31.4	31.6	18.0	33.6	49.5	
Liabilities	33.4	36.3	48.5	47.3	32.1	35.4	30.7	46.8	67.2	
Short-term	19.0	24.0	16.5	18.6	19.2	24.5	10.9	17.4	30.9	
of which										
to credit institutions	1.6	2.5	4.0	4.3	1.4	2.3	0.0	1.4	4.0	
Trade creditors	4.9	4.1	4.2	4.3	5.0	4.1	1.2	3.5	7.1	
to affiliates	7.0	12.1	3.1	4.5	7.4	12.7	0.0	1.8	7.6	
Long-term	14.4	12.3	32.0	28.8	12.9	10.9	3.7	21.2	40.9	
of which										
to credit institutions	8.3	7.5	24.9	22.7	6.8	6.2	0.0	14.2	33.9	
to affiliates	3.5	2.5	3.8	3.4	3.5	2.5	0.0	0.0	0.0	
Provisions	31.9	30.1	11.0	11.7	33.8	31.6	4.1	9.6	20.1	
of which Provisions for pensions	6.7	6.5	1.6	1.7	7.1	6.9	0.0	0.1	1.6	
Memo item Turnover	72.6	67.8	51.0	50.4	74.6	69.3	36.9	65.4	90.5	
II Income statement										
Income										
Percentage of total output										
Turnover	99.6	99.6	99.2	99.2	99.6	99.6	99.3	99.7	100.0	
Change in stocks of own products	0.4	0.4	0.8	0.8	0.4	0.4	0.0	0.3	0.7	
Interest received	1.6	1.5	1.0	0.9	1.7	1.6	0.2	0.5	1.2	
Other income ²	7.6	9.0	6.0	6.7	7.7	9.1	1.6	3.9	9.1	
of which from participating interests	1.5	1.8	0.5	0.3	1.6	1.8	0.0	0.0	0.1	
Total income ²	109.2	110.5	107.0	107.6	109.3	110.7	102.3	104.9	110.5	
Costs										
Cost of materials	72.3	71.2	56.8	55.1	73.3	72.2	41.9	55.9	66.0	
Labour costs	9.3	9.6	12.4	13.2	9.1	9.4	3.8	11.0	16.4	
Depreciation	6.8	6.8	13.2	13.1	6.4	6.4	6.5	9.7	16.9	
of which of tangible assets	6.5	6.3	13.0	12.6	6.1	5.9	6.2	9.3	16.2	
Interest paid	1.6	1.7	4.2	3.8	1.4	1.6	0.7	2.4	5.8	
Operating taxes	1.4	1.4	0.8	1.2	1.4	1.4	0.0	0.1	0.2	
Other costs ²	10.2	10.2	12.6	12.9	10.0	10.0	8.6	12.0	18.9	
Total costs before taxes on income ²	101.6	101.0	100.1	99.3	101.6	101.1	92.6	98.3	106.2	
Annual result before taxes on income	7.7	9.6	7.0	8.3	7.7	9.6	2.0	8.0	12.9	
Taxes on income and earnings	2.6	3.2	2.8	2.6	2.6	3.3	0.0	1.5	3.6	
Annual result	5.0	6.3	4.2	5.7	5.1	6.4	1.2	5.0	9.4	
III Other										
Percentage of turnover										
Inventories	2.9	3.0	1.9	2.1	2.9	3.1	0.1	0.9	1.9	
Short-term debtors	37.4	33.2	28.5	29.5	37.9	33.4	13.7	22.7	37.6	
Annual result before taxes on income	7.7	9.6	7.0	8.4	7.7	9.7	2.0	8.1	13.0	
Percentage of tangible assets										
Equity	74.9	82.5	52.9	54.9	78.4	86.9	34.1	59.0	100.3	
Long-term equity and liabilities	130.7	137.0	104.4	102.8	134.8	142.5	92.5	109.3	143.6	
Percentage of assets										
Long-term equity and liabilities	84.7	75.1	95.5	93.1	83.6	73.4	85.1	99.6	113.7	
Percentage of short-term liabilities										
Cash resources and short-term debtors	167.9	110.9	129.3	119.4	170.9	110.4	82.7	132.8	207.7	
Cash resources, short-term debtors and inventories	178.9	119.5	135.3	125.1	182.2	119.1	92.2	140.6	215.0	
Percentage of the balance sheet total										
Annual result and interest paid	4.8	5.5	4.3	4.8	4.9	5.6	2.8	5.4	8.7	
Memo item										
Balance sheet total in € billion	142.2	150.6	11.6	11.7	130.6	139.0	-	-	-	
Turnover in € billion	103.3	102.2	5.9	5.9	97.4	96.3	-	-	-	
Number of enterprises	604	604	371	371	233	233	151	302	453	

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

20 Construction

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2000/2001 ¹		2000		2001		2000		2001		had a ratio of less than [...%]
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	0.2
Tangible assets	11.2	11.5	22.8	21.7	13.6	13.8	8.0	8.4	4.2	11.4	26.4
of which Land and buildings	5.9	6.1	11.0	10.6	6.7	7.0	4.7	4.9	0.0	0.2	9.9
Inventories	44.2	43.1	32.5	34.7	45.7	45.5	43.4	41.2	13.1	32.2	52.4
of which Finished products	3.2	3.1	5.4	5.6	2.9	3.3	3.3	2.7	0.0	0.0	3.5
Cash	8.0	7.8	7.2	6.6	8.3	8.2	7.7	7.4	0.5	3.4	11.3
Debtors	29.0	30.3	34.3	33.5	28.4	28.8	29.3	31.6	20.1	32.9	50.0
Short-term	27.9	29.0	32.1	31.2	27.2	27.5	28.4	30.4	18.3	30.7	46.9
of which											
Trade debtors	15.4	15.4	22.7	21.9	18.2	17.8	12.0	12.6	11.4	21.2	34.3
vis-à-vis affiliates	7.6	8.4	4.7	4.8	5.0	5.9	10.5	11.3	0.0	0.0	3.0
Long-term	1.1	1.3	2.2	2.3	1.2	1.3	0.8	1.2	0.0	0.0	0.8
of which vis-à-vis affiliates	0.6	0.8	0.7	0.5	0.6	0.7	0.7	0.9	0.0	0.0	0.0
Investments	2.1	1.9	1.0	0.9	0.8	0.8	3.5	3.0	0.0	0.0	0.0
Participating interests	4.5	4.5	0.6	0.9	1.7	1.5	7.7	7.9	0.0	0.0	0.2
Capital											
Equity	11.4	11.4	1.1	1.0	10.2	10.4	13.3	13.2	0.7	6.7	16.6
Liabilities	73.2	73.1	89.2	89.5	77.3	77.2	67.9	67.7	66.3	82.9	94.2
Short-term	66.3	66.4	63.4	64.9	67.8	68.1	65.0	64.8	48.2	67.2	82.9
of which											
to credit institutions	5.1	5.4	14.4	14.1	7.2	7.4	2.4	2.9	0.0	5.8	18.2
Trade creditors	11.4	11.7	16.8	16.8	12.1	12.1	10.4	10.9	6.5	12.6	22.7
to affiliates	4.9	5.4	3.3	3.3	3.9	4.3	6.1	6.6	0.0	0.0	2.2
Long-term	6.9	6.7	25.8	24.6	9.5	9.2	3.0	3.0	0.0	7.3	25.3
of which											
to credit institutions	4.1	4.0	19.6	18.6	5.5	5.4	1.7	1.6	0.0	1.8	15.3
to affiliates	2.2	2.1	4.6	4.3	3.2	2.8	1.0	1.1	0.0	0.0	0.7
Provisions	15.4	15.4	9.5	9.3	12.5	12.3	18.7	19.0	3.8	8.3	16.0
of which Provisions for pensions	3.8	3.8	2.7	2.9	2.6	2.7	5.2	5.1	0.0	0.0	2.4
Memo item Turnover	118.2	123.6	172.6	165.7	135.9	137.4	96.4	106.7	118.6	178.5	260.6
II Income statement											
Income	Percentage of total output										
Turnover	98.8	100.0	98.7	98.0	99.4	99.8	97.9	100.4	95.9	100.0	104.0
Change in stocks of own products	1.2	0.0	1.3	2.0	0.6	0.2	2.1	-0.4	-4.0	0.0	4.1
Interest received	0.6	0.6	0.2	0.3	0.4	0.4	0.9	0.9	0.0	0.1	0.4
Other income ²	4.1	3.8	3.3	3.4	3.2	3.2	5.5	4.5	0.9	1.9	3.9
of which from participating interests	0.5	0.4	0.1	0.1	0.2	0.2	1.0	0.8	0.0	0.0	0.0
Total income ²	104.7	104.4	103.6	103.7	103.6	103.7	106.4	105.4	101.1	102.2	104.3
Costs											
Cost of materials	59.4	60.7	43.1	43.9	56.5	56.9	65.4	67.3	38.6	49.6	60.4
Labour costs	27.7	27.0	36.4	35.9	29.2	29.0	24.5	23.4	24.1	32.6	40.9
Depreciation	2.8	2.6	3.7	3.6	2.9	2.8	2.6	2.3	1.2	2.2	4.1
of which of tangible assets	2.3	2.1	3.4	3.2	2.4	2.4	2.0	1.7	1.0	1.9	3.6
Interest paid	0.9	1.0	1.8	1.9	1.0	1.0	0.8	0.8	0.4	1.0	2.1
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ²	11.5	11.7	15.4	15.5	11.3	11.6	11.2	11.5	8.8	12.0	17.0
Total costs before taxes on income ²	102.4	103.1	100.6	100.9	101.0	101.5	104.7	105.4	98.0	100.7	103.9
Annual result before taxes on income	2.3	1.3	3.0	2.8	2.6	2.2	1.7	0.0	0.1	1.5	4.7
Taxes on income and earnings	0.6	0.4	0.7	0.6	0.8	0.7	0.3	0.1	0.0	0.2	0.8
Annual result	1.6	0.9	2.3	2.2	1.8	1.5	1.4	-0.1	0.1	1.2	3.8
III Other											
Inventories	Percentage of turnover										
Inventories	37.4	34.9	18.8	20.9	33.6	33.1	45.0	38.6	5.3	15.8	35.8
Short-term debtors	23.6	23.4	18.6	18.9	20.0	20.0	29.5	28.4	11.0	16.4	23.9
Annual result before taxes on income	2.3	1.3	3.0	2.9	2.6	2.2	1.7	0.0	0.1	1.6	4.8
Equity	Percentage of tangible assets										
Equity	101.5	99.8	5.0	4.4	74.9	75.0	165.6	157.9	4.2	60.4	193.2
Long-term equity and liabilities	199.0	193.5	134.5	135.7	165.5	162.5	269.3	255.6	84.4	169.7	418.5
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	130.1	125.8	117.1	116.0	133.2	132.2	128.1	120.3	74.2	136.9	281.3
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	57.0	57.9	62.8	59.2	53.3	53.3	60.8	62.7	35.5	62.4	104.5
Annual result and interest paid	123.7	122.8	114.1	112.6	120.7	120.2	127.5	126.3	98.1	117.7	153.0
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	3.1	2.3	7.2	7.0	3.7	3.5	2.1	0.7	1.5	4.3	9.8
Memo item											
Balance sheet total in € billion	39.0	39.0	1.2	1.2	19.3	19.1	18.6	18.6	-	-	-
Turnover in € billion	46.1	48.2	2.0	2.0	26.2	26.3	17.9	19.9	-	-	-
Number of enterprises	4,468	4,468	1,871	1,871	2,488	2,488	109	109	1,117	2,234	3,351

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 20 Construction

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.2	0.2	0.2	0.1	0.2	0.1	0.2	0.2	0.0	0.0	0.1
Tangible assets	11.4	10.5	23.0	22.1	14.1	13.9	8.6	7.4	3.8	10.9	25.5
of which Land and buildings	6.1	5.8	11.4	11.1	7.1	7.1	5.0	4.5	0.0	0.1	9.2
Inventories	42.5	44.0	32.4	35.8	45.4	46.8	40.6	42.3	13.4	33.8	54.6
of which Finished products	2.9	4.8	5.3	5.2	3.6	4.9	2.2	4.7	0.0	0.0	4.0
Cash	8.4	8.3	7.5	6.9	8.8	8.6	8.1	8.2	0.5	3.5	11.4
Debtors	29.6	28.7	33.9	32.1	28.1	27.0	30.6	29.8	18.7	31.1	49.2
Short-term	28.3	27.2	31.5	29.7	27.0	26.0	29.3	27.9	17.3	28.8	46.2
of which											
Trade debtors	15.2	13.4	21.6	19.7	17.8	16.3	12.6	11.0	10.2	18.8	32.4
vis-à-vis affiliates	8.0	9.6	5.2	5.2	5.6	6.1	10.2	12.6	0.0	0.0	4.5
Long-term	1.3	1.5	2.3	2.5	1.0	1.0	1.4	1.8	0.0	0.0	0.6
of which vis-à-vis affiliates	0.7	1.1	0.8	0.8	0.5	0.5	0.9	1.5	0.0	0.0	0.0
Investments	2.2	1.8	1.1	1.1	0.8	0.9	3.5	2.6	0.0	0.0	0.0
Participating interests	4.8	5.7	0.4	0.4	1.4	1.5	7.9	9.2	0.0	0.0	0.2
Capital											
Equity	12.3	12.5	0.8	0.8	11.2	11.5	13.7	13.8	1.1	7.5	18.6
Liabilities	71.4	72.0	89.3	89.7	76.2	76.0	66.4	68.1	65.3	82.0	93.4
Short-term	65.8	66.8	63.8	65.8	68.0	68.5	63.9	65.6	47.4	67.9	83.0
of which											
to credit institutions	5.3	4.9	14.2	13.7	7.5	7.4	3.0	2.5	0.0	5.2	18.2
Trade creditors	11.6	11.1	15.8	15.5	11.8	11.2	11.1	10.7	6.2	12.1	21.1
to affiliates	5.1	5.1	3.7	3.6	4.9	5.1	5.4	5.2	0.0	0.0	3.3
Long-term	5.6	5.1	25.5	24.0	8.2	7.5	2.4	2.5	0.0	5.0	22.0
of which											
to credit institutions	3.6	3.6	19.4	18.2	5.1	5.0	1.6	1.9	0.0	0.9	13.2
to affiliates	1.4	1.1	4.4	3.8	2.2	1.8	0.6	0.5	0.0	0.0	0.0
Provisions	16.3	15.5	9.7	9.4	12.6	12.4	19.9	18.1	4.0	8.5	15.9
of which Provisions for pensions	3.9	3.9	3.1	3.2	2.4	2.5	5.3	5.1	0.0	0.0	2.5
Memo item Turnover	123.5	112.6	173.1	160.3	137.9	131.1	108.8	96.3	113.6	170.8	258.5
II Income statement											
Income	Percentage of total output										
Turnover	100.8	100.8	98.3	96.8	100.3	98.3	101.6	103.9	94.5	100.0	103.3
Change in stocks of own products	-0.8	-0.8	1.7	3.2	-0.3	1.7	-1.6	-3.9	-3.3	0.0	5.5
Interest received	0.6	0.6	0.3	0.3	0.4	0.4	0.9	0.8	0.0	0.1	0.3
Other income ²	3.7	5.1	3.7	3.7	3.3	3.7	4.1	6.6	1.0	2.1	4.3
of which from participating interests	0.4	0.5	0.1	0.2	0.2	0.2	0.7	0.8	0.0	0.0	0.0
Total income ²	104.3	105.6	104.0	103.9	103.7	104.1	105.0	107.5	101.2	102.3	104.7
Costs											
Cost of materials	60.6	60.3	44.0	43.5	56.9	56.9	65.9	65.3	37.5	49.3	60.5
Labour costs	26.5	27.2	36.1	36.3	28.7	29.0	23.4	24.6	24.1	32.9	41.3
Depreciation	2.7	2.9	3.7	3.5	2.9	3.2	2.3	2.6	1.2	2.4	4.2
of which of tangible assets	2.1	2.1	3.2	3.1	2.4	2.3	1.8	1.8	1.0	1.8	3.4
Interest paid	0.9	0.9	1.8	1.8	1.0	1.0	0.6	0.7	0.4	1.0	2.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ²	11.9	12.3	15.7	16.4	11.4	11.9	12.1	12.4	9.0	12.6	17.8
Total costs before taxes on income ²	102.7	103.7	101.5	101.6	101.1	102.2	104.4	105.6	98.2	100.8	104.4
Annual result before taxes on income	1.6	1.9	2.5	2.3	2.6	1.9	0.6	1.9	0.1	1.6	4.8
Taxes on income and earnings	0.6	0.4	0.6	0.6	0.8	0.6	0.3	0.1	0.0	0.2	0.8
Annual result	1.1	1.6	1.9	1.7	1.8	1.3	0.2	1.8	0.0	1.2	3.8
III Other											
Inventories	Percentage of turnover										
Inventories	34.4	39.1	18.7	22.3	32.9	35.7	37.3	43.9	5.4	17.1	39.4
Short-term debtors	22.9	24.1	18.2	18.5	19.6	19.9	26.9	29.0	10.4	16.1	24.1
Annual result before taxes on income	1.6	1.9	2.5	2.4	2.6	1.9	0.5	1.8	0.1	1.6	4.8
Equity	Percentage of tangible assets										
Equity	107.2	119.1	3.5	3.7	79.4	83.0	159.6	186.6	6.3	68.5	226.9
Long-term equity and liabilities	192.6	207.4	132.1	130.8	156.5	156.3	251.0	291.2	82.7	169.6	425.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	123.3	120.9	115.0	112.6	130.5	129.9	118.2	115.2	72.3	136.3	289.2
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	59.0	55.6	62.2	56.4	53.7	51.5	63.6	58.9	32.9	60.1	103.6
Cash resources, short-term debtors and inventories	123.7	121.5	113.0	110.7	120.5	119.8	127.1	123.4	98.2	116.8	152.4
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	2.4	2.7	6.5	5.8	3.9	3.1	0.9	2.3	1.3	4.0	9.3
Memo item											
Balance sheet total in € billion	32.9	35.1	0.9	0.9	14.7	14.8	17.3	19.4	-	-	-
Turnover in € billion	40.6	39.5	1.5	1.4	20.3	19.4	18.8	18.6	-	-	-
Number of enterprises	3,295	3,295	1,378	1,378	1,810	1,810	107	107	824	1,648	2,471

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 20 Construction

	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.0	0.0	0.2
Tangible assets	9.9	10.3	17.0	15.7	12.9	13.2	7.1	7.6	3.2	8.7	20.3
of which Land and buildings	5.2	5.4	6.4	5.9	6.3	6.5	4.2	4.5	0.0	0.0	4.7
Inventories	42.0	41.0	35.1	38.2	44.1	44.2	40.5	38.5	15.1	34.1	53.5
of which Finished products	2.5	2.2	5.4	5.9	2.5	2.6	2.5	1.6	0.0	0.0	2.9
Cash	7.7	7.2	8.3	7.4	8.4	8.1	7.1	6.5	0.6	3.8	12.2
Debtors	31.3	32.6	36.1	34.7	30.5	31.0	31.7	33.9	21.7	35.5	51.6
Short-term	30.1	31.2	33.4	31.8	29.1	29.4	30.7	32.7	19.6	32.7	48.6
of which											
Trade debtors	15.1	15.0	23.7	22.4	19.2	18.9	11.3	11.3	12.1	22.4	35.7
vis-à-vis affiliates	9.2	10.0	4.5	4.3	5.6	6.3	12.4	13.5	0.0	0.0	3.8
Long-term	1.2	1.4	2.7	2.9	1.5	1.5	0.9	1.2	0.0	0.0	1.5
of which vis-à-vis affiliates	0.7	0.8	0.6	0.5	0.6	0.7	0.8	0.9	0.0	0.0	0.0
Investments	2.7	2.3	1.4	1.3	1.0	0.9	4.2	3.6	0.0	0.0	0.0
Participating interests	5.7	5.7	0.6	1.0	1.8	1.5	9.2	9.6	0.0	0.0	0.1
Capital											
Equity	13.6	13.4	5.7	5.8	12.5	12.7	14.9	14.5	2.6	8.3	18.2
Liabilities	69.5	69.3	83.2	83.3	74.3	74.3	64.7	64.4	62.4	80.3	91.3
Short-term	64.2	63.9	63.0	64.6	66.1	66.4	62.6	61.7	48.8	66.6	81.6
of which											
to credit institutions	4.1	4.5	12.4	12.0	6.9	6.9	1.3	2.0	0.0	4.6	15.9
Trade creditors	11.2	11.7	16.8	16.7	12.7	12.8	9.7	10.6	7.2	13.4	23.2
to affiliates	5.4	5.7	3.9	3.6	3.7	4.1	6.8	7.2	0.0	0.0	2.6
Long-term	5.3	5.5	20.2	18.7	8.2	7.9	2.1	2.7	0.0	4.8	18.5
of which											
to credit institutions	3.2	3.2	13.4	12.1	5.0	5.1	1.3	1.2	0.0	0.7	10.1
to affiliates	1.5	1.7	5.2	4.8	2.3	1.9	0.7	1.3	0.0	0.0	0.7
Provisions	16.9	17.2	10.9	10.7	13.2	13.0	20.3	21.1	4.2	9.2	17.4
of which Provisions for pensions	4.7	4.8	4.2	4.4	3.1	3.4	6.1	6.1	0.0	0.0	4.7
Memo item Turnover	116.2	122.7	174.7	166.4	141.3	141.4	92.0	104.3	121.5	182.5	260.0
II Income statement											
Income	Percentage of total output										
Turnover	98.9	99.6	98.4	97.2	99.7	99.5	98.0	100.0	95.0	100.0	104.2
Change in stocks of own products	1.1	0.4	1.6	2.8	0.3	0.5	2.0	0.0	-4.2	0.0	5.0
Interest received	0.6	0.7	0.3	0.3	0.4	0.4	1.0	1.0	0.0	0.1	0.4
Other income ²	4.4	3.8	3.5	3.4	3.2	3.1	6.1	4.6	0.8	1.8	3.7
of which from participating interests	0.6	0.5	0.1	0.1	0.2	0.1	1.2	1.0	0.0	0.0	0.0
Total income ²	105.1	104.5	103.8	103.7	103.6	103.6	107.1	105.6	101.1	102.1	104.1
Costs											
Cost of materials	60.3	61.6	43.7	44.8	57.3	57.6	65.6	67.8	40.2	51.3	61.7
Labour costs	27.5	26.7	37.9	37.2	28.5	28.3	25.1	23.9	24.3	32.8	41.3
Depreciation	2.6	2.4	3.3	3.2	2.7	2.6	2.5	2.0	1.1	1.9	3.6
of which of tangible assets	2.1	1.9	3.0	2.8	2.3	2.2	1.8	1.6	0.9	1.7	3.0
Interest paid	0.8	0.9	1.5	1.6	0.9	1.0	0.7	0.7	0.3	0.9	1.7
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ²	11.8	12.1	15.8	15.7	11.6	12.0	11.6	12.0	8.8	12.0	16.9
Total costs before taxes on income ²	103.0	103.9	102.4	102.6	101.2	101.6	105.5	106.6	99.1	101.1	104.4
Annual result before taxes on income	2.0	0.6	1.4	1.1	2.4	1.9	1.6	-1.0	0.0	1.0	3.2
Taxes on income and earnings	0.7	0.4	0.7	0.7	1.0	0.8	0.3	0.0	0.0	0.1	0.8
Annual result	1.3	0.2	0.7	0.4	1.4	1.2	1.3	-1.1	-0.1	0.7	2.3
III Other											
Inventories	Percentage of turnover										
Inventories	36.1	33.4	20.1	23.0	31.2	31.2	44.0	36.9	6.1	17.0	37.0
Short-term debtors	25.9	25.5	19.1	19.1	20.6	20.8	33.4	31.4	11.6	17.1	24.7
Annual result before taxes on income	2.0	0.6	1.4	1.1	2.4	2.0	1.7	-1.0	0.0	1.0	3.2
Percentage of tangible assets											
Equity	137.3	130.1	33.5	36.9	97.2	96.1	211.5	190.9	21.8	91.1	257.3
Long-term equity and liabilities	240.8	231.5	181.4	188.5	187.3	183.8	330.1	307.0	107.1	220.0	539.2
Percentage of assets											
Long-term equity and liabilities	139.4	135.0	146.8	146.8	145.4	145.9	134.1	125.9	92.6	162.6	336.7
Percentage of short-term liabilities											
Cash resources and short-term debtors	62.8	63.7	67.4	62.0	57.8	57.6	67.0	69.4	39.2	66.5	108.8
Cash resources, short-term debtors and inventories	128.2	127.9	123.1	121.2	124.6	124.2	131.7	131.7	103.7	121.5	156.5
Percentage of the balance sheet total											
Annual result and interest paid	2.5	1.3	3.9	3.5	3.3	3.1	1.9	-0.3	1.1	3.3	6.5
Memo item											
Balance sheet total in € billion	26.1	25.8	0.7	0.7	11.6	11.6	13.8	13.5	-	-	-
Turnover in € billion	30.3	31.7	1.2	1.2	16.4	16.4	12.7	14.1	-	-	-
Number of enterprises	2,778	2,778	1,028	1,028	1,684	1,684	66	66	695	1,389	2,084

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 20 Construction

	Corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2001/2002 ¹										
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.2	0.1	0.2	0.1	0.2	0.2	0.2	0.1	0.0	0.0	0.1
Tangible assets	10.4	9.3	18.3	17.5	13.3	13.0	7.9	6.5	3.1	8.8	20.4
of which Land and buildings	5.4	5.0	7.6	7.2	6.7	6.6	4.4	3.8	0.0	0.0	4.6
Inventories	39.3	41.2	34.5	38.2	44.1	45.7	36.1	38.6	14.4	35.0	55.7
of which Finished products	1.9	3.5	5.3	5.4	2.8	4.2	1.0	2.9	0.0	0.0	3.5
Cash	8.0	7.6	8.3	7.2	8.5	8.8	7.6	6.8	0.6	3.8	12.5
Debtors	32.5	31.5	35.5	33.8	30.5	28.8	33.9	33.0	20.0	33.5	51.0
Short-term	31.2	29.7	32.8	31.1	29.4	27.8	32.3	30.9	18.7	30.9	47.4
of which											
Trade debtors	15.0	13.1	22.3	20.7	19.1	17.5	11.7	10.0	10.9	19.9	34.3
vis-à-vis affiliates	9.6	11.8	5.0	5.1	6.3	6.4	12.3	15.5	0.0	0.0	4.7
Long-term	1.3	1.7	2.7	2.8	1.0	1.0	1.5	2.1	0.0	0.0	1.1
of which vis-à-vis affiliates	0.7	1.3	0.8	0.6	0.3	0.4	1.0	1.9	0.0	0.0	0.0
Investments	2.7	2.2	1.4	1.4	0.9	0.9	4.0	3.0	0.0	0.0	0.0
Participating interests	6.3	7.6	0.3	0.3	1.5	1.6	10.0	11.8	0.0	0.0	0.1
Capital											
Equity	14.6	14.6	6.6	6.7	13.6	13.9	15.8	15.4	2.9	9.3	20.9
Liabilities	67.0	68.4	82.6	82.8	72.9	72.7	62.1	65.1	60.0	78.3	90.1
Short-term	62.8	64.5	63.8	65.6	65.9	66.4	60.6	63.2	46.9	67.0	82.0
of which											
to credit institutions	4.5	4.2	12.2	11.6	7.3	7.3	2.1	1.9	0.0	4.2	15.6
Trade creditors	11.3	11.2	16.1	15.6	12.4	11.9	10.4	10.6	6.5	12.6	21.8
to affiliates	5.3	5.0	4.4	3.9	5.0	5.0	5.6	5.1	0.0	0.0	3.4
Long-term	4.2	3.9	18.8	17.2	7.0	6.3	1.5	1.9	0.0	3.0	15.8
of which											
to credit institutions	3.0	3.1	13.0	12.0	5.0	4.9	1.1	1.6	0.0	0.2	8.9
to affiliates	0.8	0.5	4.3	3.6	1.3	0.9	0.3	0.1	0.0	0.0	0.0
Provisions	18.3	17.0	10.8	10.5	13.4	13.3	22.1	19.6	4.5	9.4	17.6
of which Provisions for pensions	5.1	5.0	4.4	4.6	3.1	3.2	6.6	6.2	0.0	0.0	4.8
Memo item Turnover	124.5	112.7	174.8	160.2	144.5	139.2	107.6	94.0	117.8	174.7	262.5
II Income statement											
Income	Percentage of total output										
Turnover	99.9	102.2	97.8	96.4	99.9	98.5	100.1	106.4	94.5	100.0	103.6
Change in stocks of own products	0.1	-2.2	2.2	3.6	0.1	1.5	-0.1	-6.4	-3.6	0.0	5.5
Interest received	0.7	0.7	0.3	0.3	0.4	0.4	1.0	1.0	0.0	0.1	0.4
Other income ²	3.9	5.4	3.6	3.7	3.3	3.6	4.5	7.4	1.0	2.0	4.1
of which from participating interests	0.5	0.6	0.0	0.2	0.2	0.1	0.9	1.1	0.0	0.0	0.0
Total income ²	104.6	106.1	104.0	104.0	103.7	104.0	105.4	108.4	101.2	102.3	104.5
Costs											
Cost of materials	61.4	60.6	45.2	44.4	57.6	57.6	66.4	65.1	38.6	50.4	62.0
Labour costs	26.3	27.3	36.9	37.1	28.0	28.2	23.8	25.5	24.4	32.9	41.9
Depreciation	2.5	2.9	3.4	3.2	2.7	3.1	2.2	2.6	1.1	2.1	3.8
of which of tangible assets	2.0	1.9	2.8	2.8	2.1	2.1	1.8	1.6	0.8	1.6	2.9
Interest paid	0.8	0.8	1.5	1.5	1.0	0.9	0.5	0.6	0.3	0.8	1.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ²	12.4	12.9	15.9	16.7	11.8	12.3	12.7	13.2	9.1	12.6	18.0
Total costs before taxes on income ²	103.5	104.6	103.1	103.1	101.2	102.3	105.7	107.0	99.2	101.3	105.0
Annual result before taxes on income	1.1	1.5	0.9	0.9	2.6	1.7	-0.3	1.3	-0.2	1.0	3.3
Taxes on income and earnings	0.6	0.3	0.6	0.6	0.9	0.6	0.3	0.0	0.0	0.1	0.8
Annual result	0.5	1.2	0.3	0.3	1.6	1.0	-0.6	1.4	-0.2	0.7	2.4
III Other											
Inventories	Percentage of turnover										
Inventories	31.6	36.6	19.7	23.8	30.5	32.8	33.6	41.1	5.8	17.7	38.1
Short-term debtors	25.0	26.4	18.7	19.4	20.4	20.0	30.0	32.9	10.9	16.5	24.4
Annual result before taxes on income	1.1	1.4	0.9	0.9	2.6	1.7	-0.3	1.2	-0.2	1.0	3.4
Percentage of tangible assets											
Equity	140.9	157.8	35.7	38.0	102.5	107.4	199.0	235.0	23.6	101.2	289.2
Long-term equity and liabilities	232.6	255.9	166.5	166.2	180.6	181.9	302.7	359.0	104.1	226.7	557.7
Percentage of assets											
Long-term equity and liabilities	132.0	125.6	138.1	136.4	148.6	148.3	121.9	114.1	90.5	166.2	348.7
Percentage of short-term liabilities											
Cash resources and short-term debtors	66.4	61.1	65.8	59.5	58.7	56.3	72.6	64.3	36.1	66.7	112.6
Cash resources, short-term debtors and inventories	129.1	125.1	119.8	117.7	125.6	125.1	132.2	125.4	103.9	122.1	158.9
Percentage of the balance sheet total											
Annual result and interest paid	1.6	2.2	3.2	3.0	3.8	2.8	-0.1	1.7	0.9	3.2	6.5
Memo item											
Balance sheet total in € billion	21.2	22.9	0.6	0.6	8.7	8.6	12.0	13.7	-	-	-
Turnover in € billion	26.4	25.8	1.0	1.0	12.5	12.0	12.9	12.9	-	-	-
Number of enterprises	2,086	2,086	816	816	1,204	1,204	66	66	522	1,043	1,565

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 20 Construction

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	0.1
Tangible assets	13.9	13.7	31.8	31.4	14.8	14.8	10.8	10.4	7.1	17.3	36.8
of which Land and buildings	7.3	7.4	18.1	18.2	7.4	7.7	6.2	6.0	0.0	3.8	18.8
Inventories	48.7	47.3	28.6	29.0	48.0	47.6	51.6	48.6	10.2	29.0	50.1
of which Finished products	4.4	4.9	5.3	5.3	3.6	4.4	5.6	5.7	0.0	0.0	4.8
Cash	8.5	8.8	5.4	5.4	8.2	8.4	9.3	9.7	0.4	2.7	9.8
Debtors	24.3	25.6	31.6	31.6	25.1	25.5	22.3	25.3	17.6	28.7	46.6
Short-term	23.5	24.5	30.1	30.3	24.3	24.5	21.7	24.0	16.2	27.3	43.6
of which											
Trade debtors	15.9	16.3	21.2	21.0	16.7	16.2	14.1	16.0	10.4	19.3	31.3
vis-à-vis affiliates	4.4	5.3	5.1	5.6	4.1	5.2	4.7	5.4	0.0	0.0	2.3
Long-term	0.8	1.1	1.5	1.3	0.9	1.0	0.6	1.2	0.0	0.0	0.1
of which vis-à-vis affiliates	0.4	0.7	1.0	0.5	0.5	0.6	0.3	0.9	0.0	0.0	0.0
Investments	1.0	1.0	0.3	0.3	0.7	0.6	1.7	1.6	0.0	0.0	0.0
Participating interests	2.1	2.2	0.6	0.8	1.5	1.5	3.3	3.3	0.0	0.0	0.3
Capital											
Equity	7.0	7.5	-5.9	-6.8	6.7	6.9	8.6	9.8	-9.7	3.5	13.0
Liabilities	80.7	80.4	98.4	99.5	81.8	81.7	77.2	76.8	72.2	87.9	103.2
Short-term	70.6	71.4	63.9	65.3	70.3	70.7	71.8	73.0	46.0	68.1	85.8
of which											
to credit institutions	7.3	7.3	17.6	17.4	7.6	8.1	5.7	5.3	0.2	8.2	22.4
Trade creditors	11.8	11.5	16.8	16.9	11.1	10.9	12.3	11.9	5.6	11.5	21.8
to affiliates	4.1	4.7	2.4	2.9	4.2	4.7	4.0	4.9	0.0	0.0	1.7
Long-term	10.1	9.0	34.5	34.1	11.5	11.0	5.4	3.8	0.6	14.1	40.9
of which											
to credit institutions	5.8	5.5	29.0	29.1	6.2	5.9	3.1	2.8	0.0	5.3	30.0
to affiliates	3.5	2.8	3.7	3.5	4.4	4.2	2.1	0.7	0.0	0.0	0.7
Provisions	12.3	12.0	7.3	7.0	11.4	11.3	14.1	13.4	3.3	7.1	13.7
of which Provisions for pensions	1.9	1.9	0.5	0.5	1.7	1.6	2.4	2.4	0.0	0.0	0.0
Memo item Turnover	122.3	125.5	169.2	164.6	127.6	131.3	109.2	113.2	112.5	172.6	261.8
II Income statement											
Income	Percentage of total output										
Turnover	98.4	100.7	99.2	99.3	98.8	100.3	97.7	101.5	97.2	100.0	103.5
Change in stocks of own products	1.6	-0.7	0.8	0.7	1.2	-0.3	2.3	-1.5	-3.5	0.0	2.8
Interest received	0.4	0.5	0.1	0.2	0.3	0.4	0.6	0.7	0.0	0.0	0.3
Other income ²	3.6	3.7	3.1	3.4	3.4	3.4	4.0	4.3	1.0	2.1	4.3
of which from participating interests	0.3	0.3	0.1	0.1	0.3	0.2	0.4	0.3	0.0	0.0	0.0
Total income ²	104.0	104.2	103.2	103.6	103.7	103.8	104.6	105.0	101.1	102.3	104.6
Costs											
Cost of materials	57.8	58.7	42.0	42.3	55.1	55.8	65.1	66.0	35.9	47.5	57.7
Labour costs	28.1	27.4	34.0	33.6	30.3	30.0	23.1	22.1	23.7	31.9	40.1
Depreciation	3.2	3.1	4.3	4.1	3.3	3.2	3.0	2.9	1.7	2.9	4.9
of which of tangible assets	2.7	2.5	4.1	3.8	2.8	2.7	2.3	2.1	1.4	2.6	4.3
Interest paid	1.1	1.1	2.3	2.5	1.0	1.1	1.0	1.0	0.6	1.4	2.8
Operating taxes	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.0	0.1	0.2
Other costs ²	10.9	11.0	14.8	15.3	10.8	10.9	10.4	10.4	8.7	12.2	17.0
Total costs before taxes on income ²	101.3	101.5	97.7	98.0	100.7	101.2	102.8	102.5	95.4	99.5	103.1
Annual result before taxes on income	2.7	2.7	5.5	5.6	3.0	2.6	1.8	2.5	0.6	3.2	7.7
Taxes on income and earnings	0.5	0.4	0.5	0.6	0.6	0.5	0.3	0.3	0.0	0.2	0.7
Annual result	2.2	2.3	4.9	5.1	2.4	2.1	1.5	2.2	0.5	2.9	7.1
III Other											
Inventories	Percentage of turnover										
Inventories	39.8	37.7	16.9	17.6	37.7	36.3	47.3	42.9	4.2	13.9	34.6
Short-term debtors	19.2	19.5	17.8	18.4	19.0	18.6	19.9	21.2	9.8	15.4	22.9
Annual result before taxes on income	2.7	2.7	5.5	5.7	3.0	2.6	1.8	2.4	0.6	3.2	7.8
Equity	Percentage of tangible assets										
Equity	49.9	54.8	-18.4	-21.5	45.5	46.3	79.1	93.7	-43.8	24.7	99.6
Long-term equity and liabilities	138.7	137.0	96.0	93.4	136.9	133.7	154.7	155.8	51.0	117.1	252.5
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	111.5	107.5	89.1	86.7	115.6	112.5	108.6	103.0	44.9	101.3	203.6
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	46.5	47.6	55.7	54.7	46.9	47.2	45.0	47.7	31.0	53.7	97.2
Cash resources, short-term debtors and inventories	115.4	113.9	100.4	99.1	115.2	114.6	116.9	114.2	83.4	109.8	146.2
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	4.1	4.2	12.4	12.5	4.4	4.2	2.8	3.5	2.8	7.5	16.9
Memo item											
Balance sheet total in € billion	12.9	13.1	0.5	0.5	7.7	7.6	4.8	5.1	-	-	-
Turnover in € billion	15.8	16.5	0.8	0.8	9.8	9.9	5.2	5.8	-	-	-
Number of enterprises	1,690	1,690	843	843	804	804	43	43	423	845	1,268

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 20 Construction

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet	Cylindered sample 2001/2002 ¹										
Assets	Percentage of the balance sheet total										
Intangible assets	0.3	0.2	0.1	0.1	0.3	0.1	0.2	0.2	0.0	0.0	0.1
Tangible assets	13.3	12.8	32.2	31.5	15.3	15.1	10.1	9.4	6.0	15.9	34.0
of which Land and buildings	7.4	7.3	19.1	19.0	7.6	7.9	6.4	6.0	0.0	2.8	16.9
Inventories	48.3	49.3	28.3	30.8	47.2	48.3	50.6	51.3	11.9	31.4	52.4
of which Finished products	4.8	7.2	5.3	4.9	4.8	5.9	4.8	8.8	0.0	0.0	4.8
Cash	9.2	9.8	5.9	6.1	9.3	8.3	9.2	11.6	0.4	2.9	9.7
Debtors	24.3	23.4	30.7	28.7	24.7	24.5	23.4	21.9	16.6	27.5	45.7
Short-term	23.2	22.3	29.1	26.8	23.6	23.5	22.3	20.8	14.7	25.6	43.6
of which											
Trade debtors	15.4	14.2	20.1	17.5	15.9	14.7	14.7	13.4	8.7	16.7	29.2
vis-à-vis affiliates	5.1	5.6	5.5	5.6	4.7	5.6	5.5	5.6	0.0	0.0	4.2
Long-term	1.1	1.0	1.5	1.9	1.1	1.0	1.1	1.1	0.0	0.0	0.1
of which vis-à-vis affiliates	0.8	0.7	0.8	1.1	0.7	0.6	0.9	0.8	0.0	0.0	0.0
Investments	1.4	1.2	0.4	0.3	0.7	0.9	2.3	1.7	0.0	0.0	0.0
Participating interests	2.0	2.0	0.8	0.8	1.2	1.2	3.1	3.0	0.0	0.0	0.4
Capital											
Equity	7.9	8.5	-10.7	-11.2	7.8	8.1	9.1	10.0	-9.1	4.1	13.4
Liabilities	79.2	78.8	102.8	103.9	80.8	80.6	76.1	75.5	73.0	87.5	101.5
Short-term	71.1	71.3	63.9	66.1	71.0	71.5	71.6	71.4	48.4	70.9	86.2
of which											
to credit institutions	6.7	6.1	18.3	18.1	7.8	7.6	4.8	4.0	0.1	7.2	21.9
Trade creditors	11.9	10.8	15.2	15.3	11.1	10.2	12.7	11.1	5.6	11.0	19.5
to affiliates	4.8	5.3	2.5	2.9	4.8	5.1	4.8	5.6	0.0	0.0	3.1
Long-term	8.1	7.4	38.9	37.8	9.8	9.1	4.5	4.1	0.0	10.0	37.3
of which											
to credit institutions	4.8	4.6	32.2	30.9	5.3	5.2	2.7	2.6	0.0	3.6	25.7
to affiliates	2.6	2.2	4.6	4.2	3.5	3.0	1.4	1.2	0.0	0.0	0.0
Provisions	12.8	12.7	7.6	7.2	11.4	11.1	14.8	14.6	3.5	7.2	13.1
of which Provisions for pensions	1.8	1.9	0.4	0.4	1.4	1.4	2.3	2.5	0.0	0.0	0.0
Memo item Turnover	121.7	112.3	169.9	160.4	128.4	119.8	111.4	101.9	106.1	164.0	249.4
II Income statement	Percentage of total output										
Income											
Turnover	102.5	98.3	99.4	97.6	101.0	98.1	104.9	98.7	94.6	100.0	102.7
Change in stocks of own products	-2.5	1.7	0.6	2.4	-1.0	1.9	-4.9	1.3	-2.7	0.0	5.4
Interest received	0.5	0.4	0.2	0.2	0.4	0.4	0.6	0.6	0.0	0.0	0.3
Other income ²	3.3	4.4	3.8	3.7	3.3	4.0	3.3	5.1	1.1	2.2	4.7
of which from participating interests	0.3	0.2	0.2	0.1	0.3	0.2	0.3	0.2	0.0	0.0	0.0
Total income ²	103.8	104.9	104.0	103.9	103.7	104.3	104.0	105.7	101.3	102.5	105.1
Costs											
Cost of materials	58.9	59.6	41.6	41.7	55.9	55.9	64.6	65.7	35.9	47.2	57.8
Labour costs	27.0	27.2	34.5	34.7	29.9	30.2	22.4	22.6	23.9	33.1	40.3
Depreciation	3.0	3.0	4.3	4.1	3.2	3.3	2.7	2.6	1.5	2.9	4.8
of which of tangible assets	2.4	2.4	3.9	3.8	2.7	2.6	1.9	2.1	1.3	2.4	4.3
Interest paid	1.1	1.1	2.5	2.5	1.1	1.2	0.9	0.8	0.5	1.3	2.9
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.1
Other costs ²	11.0	11.2	15.1	15.6	10.9	11.3	10.7	10.7	8.9	12.4	17.6
Total costs before taxes on income ²	101.2	102.1	98.2	98.7	101.1	102.0	101.5	102.6	95.9	100.0	103.6
Annual result before taxes on income	2.7	2.7	5.8	5.2	2.6	2.3	2.5	3.1	0.6	3.0	7.1
Taxes on income and earnings	0.4	0.4	0.6	0.6	0.5	0.5	0.3	0.4	0.0	0.2	0.7
Annual result	2.2	2.3	5.2	4.6	2.1	1.8	2.2	2.7	0.5	2.6	6.5
III Other	Percentage of turnover										
Inventories	39.7	43.9	16.6	19.2	36.8	40.4	45.4	50.3	5.0	15.9	41.4
Short-term debtors	19.0	19.9	17.2	16.7	18.4	19.6	20.0	20.4	9.7	15.4	23.1
Annual result before taxes on income	2.6	2.8	5.8	5.4	2.6	2.4	2.3	3.1	0.6	3.1	7.5
	Percentage of tangible assets										
Equity	59.3	66.4	-33.1	-35.5	50.8	53.7	89.9	105.8	-37.5	29.9	100.0
Long-term equity and liabilities	136.0	141.5	93.1	90.4	126.6	125.5	159.6	177.9	51.9	110.6	240.4
	Percentage of assets										
Long-term equity and liabilities	106.2	110.7	85.8	82.5	107.3	106.9	107.2	119.4	44.8	98.9	191.2
	Percentage of short-term liabilities										
Cash resources and short-term debtors	47.0	46.3	55.1	50.0	47.1	45.3	46.6	47.3	28.1	49.3	91.4
Cash resources, short-term debtors and inventories	115.0	115.4	99.3	96.6	113.7	112.9	117.2	119.0	84.9	108.5	139.2
	Percentage of the balance sheet total										
Annual result and interest paid	3.9	3.8	13.2	11.7	4.1	3.6	3.3	3.7	2.5	6.4	16.2
Memo item											
Balance sheet total in € billion	11.7	12.1	0.3	0.3	6.1	6.2	5.3	5.7	-	-	-
Turnover in € billion	14.2	13.6	0.5	0.5	7.8	7.4	5.9	5.8	-	-	-
Number of enterprises	1,209	1,209	562	562	606	606	41	41	302	605	907

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

21 Wholesale trade and commission trade

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.8	0.8	0.5	0.5	0.5	0.5	1.0	0.9	0.0	0.0	0.3
Tangible assets	14.2	14.0	19.4	19.3	17.9	18.2	12.8	12.4	2.7	8.6	24.4
of which Land and buildings	8.3	8.2	10.2	10.5	10.4	10.9	7.5	7.2	0.0	0.0	11.4
Inventories	23.8	23.7	33.8	34.1	29.8	29.4	21.4	21.5	11.3	27.2	43.4
of which Finished products	21.0	20.3	29.9	30.2	26.0	25.6	19.1	18.2	5.8	23.7	40.6
Cash	4.8	5.6	6.7	6.9	6.0	6.5	4.3	5.2	0.5	2.7	9.6
Debtors	48.7	47.5	37.7	37.1	42.0	41.4	51.3	49.8	28.0	41.4	58.7
Short-term	47.1	45.6	35.3	34.4	40.1	39.5	49.9	47.9	25.9	39.0	56.1
of which											
Trade debtors	28.6	26.8	25.2	24.2	28.6	27.8	28.6	26.5	16.9	27.9	42.2
vis-à-vis affiliates	14.1	14.2	4.9	5.0	6.6	6.7	17.0	17.1	0.0	0.0	4.4
Long-term	1.6	1.9	2.4	2.7	1.8	1.9	1.5	1.9	0.0	0.0	1.0
of which vis-à-vis affiliates	0.7	1.2	0.9	1.0	0.7	0.7	0.8	1.3	0.0	0.0	0.0
Investments	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.0	0.0	0.0
Participating interests	6.9	7.7	0.8	0.9	2.9	3.1	8.4	9.4	0.0	0.0	0.8
Capital											
Equity	19.1	20.4	11.4	11.1	17.9	18.8	19.7	21.1	5.1	14.0	28.0
Liabilities	68.5	67.1	80.8	80.8	73.4	72.5	66.5	64.9	59.6	76.9	89.5
Short-term	57.9	56.8	56.1	56.4	56.8	56.3	58.3	57.0	39.3	58.6	76.4
of which											
to credit institutions	12.3	12.1	17.5	17.1	16.9	17.0	10.5	10.2	0.1	9.8	25.5
Trade creditors	20.2	19.0	23.4	22.7	21.3	20.3	19.7	18.4	8.0	18.6	36.2
to affiliates	18.1	18.7	5.9	7.0	10.4	10.7	21.1	21.8	0.0	0.1	9.2
Long-term	10.6	10.3	24.7	24.4	16.6	16.2	8.2	7.9	0.0	7.4	26.5
of which											
to credit institutions	5.7	5.6	15.8	16.3	10.3	9.8	3.9	4.0	0.0	0.0	14.0
to affiliates	3.8	3.5	6.5	5.9	5.0	5.3	3.3	2.8	0.0	0.0	2.0
Provisions	11.9	11.9	7.6	7.8	8.5	8.6	13.2	13.1	2.0	5.0	11.5
of which Provisions for pensions	4.2	4.2	3.2	3.5	2.9	3.0	4.8	4.7	0.0	0.0	2.5
Memo item Turnover	341.5	351.2	212.6	208.9	274.1	275.7	368.0	380.9	201.4	296.1	444.1
II Income statement											
Income	Percentage of total output										
Turnover	100.0	100.0	99.8	99.9	99.9	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.0	0.1	0.3
Other income ²	2.2	2.3	2.5	3.0	1.9	2.1	2.2	2.4	0.4	1.1	2.4
of which from participating interests	0.2	0.3	0.1	0.1	0.2	0.2	0.3	0.3	0.0	0.0	0.0
Total income ²	102.4	102.6	102.8	103.3	102.2	102.3	102.5	102.6	100.6	101.3	102.8
Costs											
Cost of materials	84.7	85.1	67.6	67.2	77.8	77.8	86.7	87.1	68.0	77.3	86.1
Labour costs	6.3	6.2	15.2	15.7	10.6	10.6	5.0	4.9	5.0	10.5	16.1
Depreciation	1.1	1.1	2.6	2.5	1.7	1.7	0.9	0.9	0.6	1.2	2.2
of which of tangible assets	0.9	0.9	2.3	2.2	1.3	1.3	0.8	0.8	0.4	0.9	1.8
Interest paid	0.6	0.6	1.7	1.8	1.0	1.1	0.5	0.5	0.3	0.9	1.7
Operating taxes	0.5	0.8	0.1	0.1	0.1	0.1	0.6	1.0	0.0	0.0	0.1
Other costs ²	7.1	7.3	13.0	13.5	8.9	9.0	6.6	6.7	4.9	8.1	12.7
Total costs before taxes on income ²	100.2	101.0	100.3	100.7	100.0	100.3	100.3	101.2	98.1	100.1	102.1
Annual result before taxes on income	2.2	1.6	2.6	2.6	2.2	2.1	2.2	1.4	0.2	1.3	3.6
Taxes on income and earnings	0.5	0.5	0.6	0.6	0.7	0.6	0.4	0.4	0.0	0.2	0.8
Annual result	1.7	1.1	2.0	2.0	1.5	1.4	1.7	1.0	0.1	0.9	2.7
III Other											
Inventories	Percentage of turnover										
Inventories	7.0	6.7	15.9	16.3	10.9	10.7	5.8	5.6	3.0	8.9	16.7
Short-term debtors	13.8	13.0	16.6	16.5	14.6	14.3	13.5	12.6	8.1	12.1	18.0
Annual result before taxes on income	2.2	1.6	2.6	2.6	2.2	2.1	2.2	1.4	0.2	1.3	3.6
Percentage of tangible assets											
Equity	134.8	145.4	58.7	57.7	100.2	103.2	154.1	169.9	36.0	131.4	468.8
Long-term equity and liabilities	241.3	251.1	206.8	206.5	211.0	210.6	257.7	273.9	128.9	300.0	894.7
Percentage of assets											
Long-term equity and liabilities	145.1	143.9	172.9	168.7	162.5	160.9	138.5	137.5	104.9	200.0	516.7
Percentage of short-term liabilities											
Cash resources and short-term debtors	90.4	90.7	75.6	73.8	82.0	82.4	93.6	93.9	55.4	84.8	124.3
Cash resources, short-term debtors and inventories	131.5	132.4	135.7	134.2	134.5	134.7	130.4	131.6	106.3	133.0	188.8
Percentage of the balance sheet total											
Annual result and interest paid	7.9	6.1	7.7	7.9	6.9	6.8	8.2	5.8	3.0	6.2	11.1
Memo item											
Balance sheet total in € billion	118.7	120.2	1.0	1.0	31.9	32.2	85.8	87.0	-	-	-
Turnover in € billion	405.4	422.3	2.1	2.1	87.4	88.9	315.9	331.4	-	-	-
Number of enterprises	9,365	9,365	1,676	1,676	6,580	6,580	1,109	1,109	2,341	4,683	7,024

1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

cont'd: 21 Wholesale trade and commission trade

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.9	0.9	0.5	0.5	0.4	0.5	1.0	1.1	0.0	0.0	0.3
Tangible assets	14.6	14.4	19.0	18.6	17.9	17.8	13.4	13.1	2.6	8.5	23.4
of which Land and buildings	9.0	8.9	10.4	10.1	10.6	10.7	8.4	8.3	0.0	0.0	11.1
Inventories	24.8	23.7	33.2	33.1	29.7	29.3	23.0	21.6	11.1	27.0	43.4
of which Finished products	21.2	20.6	29.4	29.4	25.7	25.1	19.6	18.9	5.5	23.0	40.3
Cash	5.9	5.4	7.3	7.2	6.5	6.6	5.7	5.0	0.5	2.8	9.8
Debtors	46.1	47.8	37.3	37.7	41.5	41.7	47.9	50.1	27.6	41.2	58.8
Short-term	44.1	45.7	34.9	35.4	39.6	39.7	45.8	47.9	25.8	39.1	56.3
of which											
Trade debtors	27.3	26.7	24.0	23.7	27.6	26.9	27.2	26.6	16.1	27.1	41.4
vis-à-vis affiliates	12.3	14.3	5.9	6.3	6.9	7.6	14.2	16.7	0.0	0.1	5.4
Long-term	2.0	2.1	2.4	2.2	1.9	2.0	2.0	2.1	0.0	0.0	0.6
of which vis-à-vis affiliates	1.2	1.0	0.8	0.6	0.8	0.9	1.4	1.1	0.0	0.0	0.0
Investments	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.5	0.0	0.0	0.0
Participating interests	6.8	6.9	1.3	1.5	3.0	3.2	8.2	8.3	0.0	0.0	0.9
Capital											
Equity	21.6	22.9	13.4	13.9	19.4	21.0	22.5	23.7	6.5	16.4	31.0
Liabilities	65.4	63.3	78.7	77.8	71.5	69.8	63.1	60.9	55.9	74.6	87.7
Short-term	55.8	54.3	55.2	54.9	56.4	55.6	53.6	53.8	38.1	57.3	75.9
of which											
to credit institutions	12.5	11.8	16.4	16.0	16.5	16.1	11.0	10.3	0.0	8.4	24.1
Trade creditors	19.1	18.9	21.4	20.4	20.3	19.5	18.7	18.6	7.2	17.4	34.3
to affiliates	17.1	16.3	8.0	9.6	11.4	11.8	19.2	18.0	0.0	0.4	10.8
Long-term	9.6	9.0	23.6	22.9	15.1	14.2	7.5	7.1	0.0	5.0	23.7
of which											
to credit institutions	5.2	5.0	14.6	14.4	9.2	8.6	3.8	3.6	0.0	0.0	12.2
to affiliates	3.0	2.6	6.9	6.3	4.7	4.4	2.4	1.8	0.0	0.0	0.0
Provisions	12.4	13.1	7.7	8.1	8.9	9.0	13.6	14.6	2.2	5.4	11.9
of which Provisions for pensions	4.4	4.6	3.5	3.9	3.2	3.3	4.9	5.1	0.0	0.0	2.8
Memo item Turnover	341.8	331.2	207.3	203.3	275.7	272.0	366.5	353.3	204.4	294.8	436.6
II Income statement											
Income	Percentage of total output										
Turnover	100.0	100.0	99.8	99.9	100.0	99.9	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.2	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Interest received	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	0.1	0.3
Other income ²	2.4	2.7	3.0	3.2	2.1	2.2	2.5	2.8	0.5	1.1	2.6
of which from participating interests	0.2	0.3	0.1	0.1	0.2	0.2	0.3	0.3	0.0	0.0	0.0
Total income ²	102.7	103.0	103.3	103.5	102.3	102.5	102.7	103.1	100.6	101.4	102.9
Costs											
Cost of materials	84.1	83.9	66.8	65.9	77.6	77.2	85.9	85.8	67.3	76.7	85.9
Labour costs	6.8	7.1	15.6	16.0	10.7	11.0	5.7	6.0	5.2	10.6	16.4
Depreciation	1.1	1.1	2.5	2.5	1.6	1.7	1.0	1.0	0.5	1.2	2.2
of which of tangible assets	0.9	0.9	2.1	2.1	1.3	1.3	0.8	0.8	0.4	0.9	1.7
Interest paid	0.6	0.6	1.7	1.6	1.0	1.0	0.5	0.5	0.3	0.8	1.5
Operating taxes	0.9	0.5	0.1	0.1	0.1	0.1	1.1	0.6	0.0	0.0	0.1
Other costs ²	7.4	8.0	13.7	14.4	9.1	9.4	7.0	7.6	5.1	8.3	13.3
Total costs before taxes on income ²	100.9	101.2	100.3	100.5	100.1	100.3	101.1	101.4	98.2	100.1	102.3
Annual result before taxes on income	1.8	1.8	3.0	2.9	2.2	2.2	1.6	1.7	0.2	1.3	3.7
Taxes on income and earnings	0.5	0.5	0.7	0.7	0.7	0.6	0.5	0.4	0.0	0.2	0.8
Annual result	1.2	1.3	2.3	2.2	1.5	1.6	1.1	1.2	0.1	1.0	2.9
III Other											
Inventories	Percentage of turnover										
Inventories	7.3	7.1	16.0	16.3	10.8	10.8	6.3	6.1	3.1	8.9	16.7
Short-term debtors	12.9	13.8	16.8	17.4	14.4	14.6	12.5	13.6	8.2	12.1	18.3
Annual result before taxes on income	1.8	1.8	3.0	2.9	2.2	2.2	1.6	1.7	0.2	1.3	3.7
Equity	Percentage of tangible assets										
Equity	147.8	159.3	70.1	74.7	108.5	118.2	167.4	180.1	44.0	150.9	537.8
Long-term equity and liabilities	245.5	256.0	216.1	222.8	212.4	217.9	261.5	274.5	130.0	306.7	959.4
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	146.9	150.2	174.6	178.3	161.5	164.0	141.7	145.4	106.7	207.0	524.9
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	90.4	94.9	77.0	78.2	82.4	84.0	93.4	99.0	56.5	87.3	128.4
Cash resources, short-term debtors and inventories	134.8	138.5	137.1	138.5	135.0	136.7	134.7	139.2	107.8	135.9	195.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.4	6.3	8.4	7.9	7.1	6.9	6.1	6.1	2.8	6.1	11.3
Memo item											
Balance sheet total in € billion	108.1	108.5	0.8	0.8	28.0	27.9	79.3	79.7	-	-	-
Turnover in € billion	369.5	359.2	1.7	1.7	77.1	75.9	290.7	281.6	-	-	-
Number of enterprises	7,892	7,892	1,353	1,353	5,538	5,538	1,001	1,001	1,973	3,946	5,919

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 21 Wholesale trade and commission trade

	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2000/2001 ¹		2000		2001		2000		2001		had a ratio of less than [...%]
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	0.8	0.7	0.6	0.6	0.5	0.5	0.8	0.8	0.0	0.0	0.3
Tangible assets	12.6	12.4	15.8	15.3	16.2	16.7	11.4	10.9	2.2	6.7	18.8
of which Land and buildings	7.3	7.2	6.2	6.4	8.7	9.2	6.9	6.5	0.0	0.0	5.3
Inventories	23.8	24.3	33.2	33.4	29.4	29.0	21.9	22.7	11.1	27.2	43.8
of which Finished products	20.7	20.4	28.9	29.3	25.1	24.9	19.2	18.8	5.4	23.4	41.0
Cash	5.0	6.1	7.7	7.7	6.8	7.3	4.4	5.7	0.6	3.2	10.6
Debtors	49.8	48.0	40.4	40.3	43.6	42.8	52.0	49.8	29.7	43.5	60.6
Short-term	48.2	45.9	37.7	37.2	41.7	40.8	50.5	47.7	27.4	40.8	57.9
of which											
Trade debtors	30.4	28.6	26.2	25.2	29.8	29.0	30.7	28.5	17.5	29.1	44.0
vis-à-vis affiliates	13.5	13.0	5.2	5.5	6.6	6.6	15.8	15.2	0.0	0.0	4.7
Long-term	1.6	2.1	2.7	3.1	1.9	2.0	1.5	2.1	0.0	0.0	1.4
of which vis-à-vis affiliates	0.7	1.3	0.5	0.8	0.6	0.6	0.8	1.5	0.0	0.0	0.0
Investments	0.6	0.5	0.7	1.0	0.7	0.6	0.5	0.5	0.0	0.0	0.0
Participating interests	7.1	7.7	0.8	0.8	2.5	2.8	8.7	9.4	0.0	0.0	0.7
Capital											
Equity	20.1	21.7	12.8	12.9	20.0	20.8	20.2	22.1	6.5	15.3	28.8
Liabilities	66.5	64.8	76.9	76.5	69.5	68.6	65.4	63.4	56.0	73.7	87.0
Short-term	59.2	57.4	55.6	55.8	56.9	55.8	60.0	57.9	39.5	58.9	76.1
of which											
to credit institutions	12.0	11.6	14.8	15.0	15.5	15.4	10.8	10.3	0.0	7.8	23.2
Trade creditors	19.1	17.6	23.4	22.3	21.4	20.6	18.3	16.6	7.7	19.0	36.5
to affiliates	20.4	20.8	7.3	8.0	11.0	11.0	23.6	24.2	0.0	0.2	9.9
Long-term	7.3	7.4	21.2	20.7	12.7	12.9	5.4	5.4	0.0	3.8	20.1
of which											
to credit institutions	4.1	4.1	10.8	10.6	8.3	7.9	2.6	2.8	0.0	0.0	9.7
to affiliates	2.5	2.4	8.0	7.7	3.2	3.9	2.2	1.8	0.0	0.0	0.9
Provisions	13.2	13.1	10.1	10.4	10.3	10.4	14.2	14.1	2.7	6.9	14.2
of which Provisions for pensions	4.7	4.7	5.2	5.7	3.8	4.0	5.0	4.9	0.0	0.0	5.1
Memo item Turnover	341.4	350.1	223.3	219.2	279.8	280.6	362.8	374.7	207.0	305.1	455.5
II Income statement	Percentage of total output										
Income											
Turnover	100.0	100.0	99.7	99.9	99.9	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.3	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.0	0.1	0.3
Other income ²	2.3	2.2	2.7	3.1	2.1	2.1	2.3	2.3	0.5	1.1	2.4
of which from participating interests	0.3	0.2	0.1	0.1	0.1	0.1	0.3	0.3	0.0	0.0	0.0
Total income ²	102.5	102.5	103.1	103.5	102.3	102.4	102.6	102.6	100.6	101.3	102.8
Costs											
Cost of materials	85.4	85.6	66.3	65.9	77.9	77.8	87.4	87.7	67.7	77.7	86.8
Labour costs	5.9	5.9	17.6	18.2	10.5	10.6	4.7	4.7	5.3	10.6	16.6
Depreciation	1.0	1.0	2.6	2.5	1.6	1.6	0.8	0.8	0.5	1.1	2.1
of which of tangible assets	0.8	0.8	2.2	2.1	1.3	1.2	0.7	0.7	0.3	0.8	1.6
Interest paid	0.5	0.6	1.4	1.5	0.9	0.9	0.4	0.5	0.2	0.7	1.5
Operating taxes	0.6	1.1	0.1	0.2	0.1	0.1	0.8	1.4	0.0	0.0	0.1
Other costs ²	6.7	6.9	13.9	14.2	9.3	9.5	6.0	6.2	4.9	8.4	13.2
Total costs before taxes on income ²	100.2	101.1	101.9	102.4	100.2	100.4	100.2	101.3	98.7	100.3	102.3
Annual result before taxes on income	2.3	1.4	1.2	1.1	2.1	1.9	2.4	1.2	0.1	1.0	2.9
Taxes on income and earnings	0.5	0.5	0.7	0.6	0.8	0.7	0.5	0.5	0.0	0.2	0.9
Annual result	1.8	0.8	0.5	0.5	1.3	1.2	1.9	0.7	0.1	0.6	2.0
III Other	Percentage of turnover										
Inventories	7.0	7.0	14.9	15.2	10.5	10.3	6.0	6.1	2.9	8.7	16.4
Short-term debtors	14.1	13.1	16.9	17.0	14.9	14.5	13.9	12.7	8.3	12.3	18.4
Annual result before taxes on income	2.3	1.4	1.2	1.1	2.1	1.9	2.4	1.2	0.1	1.0	2.9
Percentage of tangible assets											
Equity	159.4	176.0	81.0	84.2	123.1	125.1	177.4	203.4	54.4	180.3	608.3
Long-term equity and liabilities	256.0	275.6	252.9	261.1	226.6	228.2	269.8	300.2	150.2	379.1	1,103.8
Percentage of assets											
Long-term equity and liabilities	145.2	148.2	198.9	196.1	172.3	171.8	136.3	140.2	118.0	231.0	592.1
Percentage of short-term liabilities											
Cash resources and short-term debtors	90.7	91.3	82.6	81.5	86.0	87.0	92.2	92.8	59.3	89.7	129.5
Cash resources, short-term debtors and inventories	130.9	133.7	142.3	141.4	137.6	139.0	128.7	132.0	110.2	136.8	193.5
Percentage of the balance sheet total											
Annual result and interest paid	7.9	5.0	4.2	4.4	6.1	5.9	8.5	4.7	2.5	5.2	9.2
Memo item											
Balance sheet total in € billion	80.7	81.4	0.6	0.6	19.9	20.3	60.3	60.5	-	-	-
Turnover in € billion	275.6	284.9	1.2	1.2	55.5	57.0	218.8	226.7	-	-	-
Number of enterprises	5,946	5,946	923	923	4,303	4,303	720	720	1,487	2,973	4,460

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 21 Wholesale trade and commission trade

	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2001/2002 ¹										
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.7	0.7	0.6	0.5	0.5	0.8	0.8	0.0	0.0	0.3
Tangible assets	12.2	12.1	14.6	14.2	16.3	16.2	10.9	10.8	2.0	6.7	18.7
of which Land and buildings	7.2	7.2	5.8	5.7	9.0	8.9	6.6	6.6	0.0	0.0	5.2
Inventories	25.1	23.7	33.3	33.0	29.3	28.9	23.7	21.9	10.9	27.1	43.9
of which Finished products	21.1	20.4	29.0	28.7	25.1	24.4	19.8	19.1	5.0	22.4	40.4
Cash	6.4	5.4	8.2	8.2	7.0	7.0	6.2	4.9	0.6	3.1	10.7
Debtors	47.0	49.5	40.3	40.7	42.8	43.2	48.4	51.6	29.2	43.0	60.6
Short-term	44.7	47.5	37.4	38.0	40.7	41.0	46.0	49.7	27.2	40.8	58.1
of which											
Trade debtors	28.1	27.3	25.1	25.0	28.5	27.8	28.0	27.1	17.0	28.0	42.9
vis-à-vis affiliates	12.3	15.7	6.1	6.6	7.2	8.0	14.0	18.3	0.0	0.1	5.7
Long-term	2.3	2.0	2.9	2.7	2.0	2.1	2.4	2.0	0.0	0.0	1.0
of which vis-à-vis affiliates	1.4	1.1	0.7	0.5	0.7	0.9	1.6	1.2	0.0	0.0	0.0
Investments	0.6	0.6	1.0	1.0	0.7	0.7	0.6	0.5	0.0	0.0	0.0
Participating interests	7.7	7.7	1.1	1.4	3.1	3.2	9.2	9.2	0.0	0.0	0.8
Capital											
Equity	22.3	23.6	13.1	13.6	21.5	23.4	22.7	23.8	7.8	18.0	32.2
Liabilities	64.2	61.6	76.3	75.4	67.5	65.4	63.0	60.3	52.2	71.2	85.2
Short-term	57.1	55.2	56.9	56.2	55.8	54.7	57.6	55.3	38.1	56.9	75.5
of which											
to credit institutions	11.6	11.4	15.6	15.0	15.0	14.3	10.4	10.4	0.0	6.7	21.7
Trade creditors	18.2	17.7	21.0	20.3	20.2	19.4	17.5	17.1	7.1	17.6	34.6
to affiliates	20.1	18.3	10.0	11.3	11.8	12.3	22.8	20.2	0.0	0.5	11.4
Long-term	7.0	6.5	19.4	19.1	11.6	10.7	5.4	5.0	0.0	1.8	17.7
of which											
to credit institutions	4.1	3.8	10.1	9.9	7.3	6.9	3.0	2.7	0.0	0.0	8.2
to affiliates	2.0	1.8	7.4	7.5	3.2	2.8	1.6	1.4	0.0	0.0	0.0
Provisions	13.2	14.4	10.4	10.9	10.9	11.0	14.0	15.5	3.0	7.1	14.4
of which Provisions for pensions	4.8	5.0	5.8	6.4	4.3	4.4	4.9	5.1	0.0	0.0	5.6
Memo item Turnover	350.8	336.0	216.2	207.6	277.6	274.8	375.4	356.6	209.2	303.0	446.7
II Income statement											
Income	Percentage of total output										
Turnover	100.0	100.0	99.7	99.9	99.9	99.9	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.3	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Interest received	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.0	0.1	0.3
Other income ²	2.3	2.7	2.9	3.1	2.2	2.3	2.4	2.8	0.5	1.2	2.6
of which from participating interests	0.2	0.3	0.1	0.1	0.1	0.1	0.3	0.3	0.0	0.0	0.0
Total income ²	102.6	103.0	103.2	103.4	102.5	102.6	102.7	103.1	100.6	101.4	102.9
Costs											
Cost of materials	85.9	85.6	65.5	64.3	77.4	77.0	88.0	87.9	67.0	77.0	86.6
Labour costs	5.9	6.3	17.9	18.6	10.8	11.0	4.7	5.0	5.3	10.7	16.7
Depreciation	0.9	1.0	2.3	2.3	1.5	1.6	0.8	0.8	0.5	1.1	2.1
of which of tangible assets	0.8	0.8	2.0	2.0	1.2	1.2	0.6	0.7	0.3	0.8	1.6
Interest paid	0.6	0.5	1.5	1.5	0.9	0.9	0.5	0.4	0.2	0.6	1.4
Operating taxes	1.2	0.6	0.1	0.1	0.1	0.1	1.5	0.8	0.0	0.0	0.1
Other costs ²	6.6	7.5	14.6	15.4	9.5	9.9	5.9	6.8	5.1	8.6	13.8
Total costs before taxes on income ²	101.1	101.5	101.8	102.1	100.4	100.4	101.3	101.7	98.6	100.3	102.5
Annual result before taxes on income	1.5	1.5	1.4	1.3	2.1	2.2	1.4	1.4	0.1	1.0	3.1
Taxes on income and earnings	0.6	0.5	0.7	0.8	0.8	0.8	0.5	0.4	0.0	0.2	0.9
Annual result	0.9	1.0	0.7	0.5	1.3	1.4	0.8	1.0	0.1	0.7	2.2
III Other											
Inventories	Percentage of turnover										
Inventories	7.2	7.0	15.4	15.9	10.5	10.5	6.3	6.1	2.9	8.8	16.6
Short-term debtors	12.7	14.1	17.3	18.3	14.7	14.9	12.3	13.9	8.3	12.2	18.7
Annual result before taxes on income	1.5	1.5	1.4	1.3	2.1	2.2	1.4	1.4	0.1	1.0	3.1
Equity	Percentage of tangible assets										
Equity	182.7	194.6	89.9	95.4	132.1	144.6	207.9	219.6	61.0	201.6	706.1
Long-term equity and liabilities	281.4	291.0	266.8	278.9	231.3	239.6	305.5	315.7	150.5	389.5	1,171.3
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	148.9	155.8	195.6	203.0	169.5	174.1	142.2	149.7	119.1	237.7	614.0
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	90.1	96.8	80.8	83.0	86.2	88.7	91.4	99.5	60.0	91.8	135.0
Cash resources, short-term debtors and inventories	134.1	139.7	139.2	141.7	138.6	141.4	132.7	139.1	111.1	140.6	203.1
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.3	5.3	4.6	4.0	6.3	6.3	5.0	4.9	2.3	5.1	9.3
Memo item											
Balance sheet total in € billion	73.5	74.0	0.5	0.5	17.7	17.7	55.4	55.7	-	-	-
Turnover in € billion	258.0	248.5	1.0	1.0	49.1	48.7	207.9	198.7	-	-	-
Number of enterprises	5,061	5,061	770	770	3,638	3,638	653	653	1,265	2,531	3,796

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 21 Wholesale trade and commission trade

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.0	0.9	0.3	0.3	0.4	0.4	1.2	1.1	0.0	0.0	0.2
Tangible assets	17.6	17.6	23.9	24.6	20.7	20.8	16.1	16.0	4.4	13.6	32.0
of which Land and buildings	10.4	10.5	15.3	15.8	13.1	13.6	9.0	9.0	0.0	3.0	20.2
Inventories	23.7	22.3	34.5	34.9	30.5	30.1	20.3	18.6	11.6	27.2	42.6
of which Finished products	21.7	20.2	31.3	31.5	27.4	26.9	18.9	17.0	6.7	24.2	40.2
Cash	4.4	4.6	5.5	5.7	4.8	5.3	4.2	4.2	0.4	2.1	7.9
Debtors	46.3	46.4	34.3	32.9	39.3	39.0	49.8	49.9	25.5	38.2	55.0
Short-term	44.8	44.8	32.3	30.8	37.6	37.3	48.3	48.5	23.7	36.0	52.2
of which											
Trade debtors	24.6	23.2	24.0	22.9	26.5	25.8	23.7	22.0	15.7	26.0	39.4
vis-à-vis affiliates	15.3	16.9	4.6	4.3	6.5	7.0	19.7	21.5	0.0	0.0	3.7
Long-term	1.6	1.6	2.1	2.1	1.7	1.8	1.5	1.5	0.0	0.0	0.4
of which vis-à-vis affiliates	0.8	0.9	1.3	1.2	1.0	0.9	0.8	0.8	0.0	0.0	0.0
Investments	0.5	0.4	0.1	0.1	0.5	0.4	0.5	0.4	0.0	0.0	0.0
Participating interests	6.3	7.6	0.7	0.9	3.6	3.6	7.7	9.5	0.0	0.0	1.0
Capital											
Equity	17.1	17.6	9.5	8.8	14.5	15.3	18.5	18.8	2.8	11.6	26.2
Liabilities	72.6	72.0	85.9	86.5	79.9	79.1	69.0	68.5	67.0	82.6	93.4
Short-term	55.0	55.6	56.7	57.2	56.7	57.3	54.2	54.8	38.9	58.3	77.2
of which											
to credit institutions	12.9	13.1	20.9	20.0	19.2	19.7	9.9	10.0	1.2	12.8	29.3
Trade creditors	22.5	21.8	23.4	23.3	21.3	20.0	23.1	22.6	8.3	17.9	35.4
to affiliates	13.3	14.3	4.2	5.7	9.4	10.2	15.3	16.3	0.0	0.0	8.0
Long-term	17.6	16.4	29.1	29.3	23.2	21.9	14.8	13.7	0.0	15.9	36.6
of which											
to credit institutions	9.1	8.7	22.3	23.7	13.5	13.0	6.9	6.5	0.0	3.1	22.4
to affiliates	6.5	5.8	4.5	3.6	8.0	7.7	5.9	5.0	0.0	0.0	3.7
Provisions	9.1	9.2	4.4	4.4	5.5	5.5	10.9	11.0	1.4	3.1	7.0
of which Provisions for pensions	3.3	3.3	0.6	0.7	1.3	1.3	4.3	4.3	0.0	0.0	0.0
Memo item Turnover	341.7	353.6	198.8	195.2	264.8	267.4	380.4	395.0	191.5	279.5	427.1
II Income statement											
Income	Percentage of total output										
Turnover	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.2	0.2	0.3	0.2	0.2	0.3	0.2	0.2	0.0	0.1	0.2
Other income ²	1.9	2.4	2.2	2.7	1.7	2.0	2.0	2.6	0.4	1.1	2.4
of which from participating interests	0.2	0.3	0.1	0.1	0.2	0.3	0.2	0.4	0.0	0.0	0.0
Total income ²	102.1	102.6	102.5	103.0	102.0	102.2	102.2	102.8	100.6	101.3	102.8
Costs											
Cost of materials	83.1	83.9	69.4	69.1	77.7	77.7	85.0	85.9	68.6	76.8	85.0
Labour costs	7.0	6.7	11.8	11.9	10.6	10.7	5.8	5.5	4.6	10.2	15.3
Depreciation	1.3	1.3	2.7	2.6	1.8	1.9	1.2	1.1	0.7	1.4	2.5
of which of tangible assets	1.1	1.1	2.3	2.3	1.5	1.4	1.0	0.9	0.6	1.2	2.0
Interest paid	0.7	0.7	2.0	2.2	1.2	1.3	0.6	0.6	0.5	1.1	2.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ²	8.0	8.0	11.8	12.4	8.2	8.3	7.9	7.8	4.8	7.6	12.0
Total costs before taxes on income ²	100.3	100.7	97.9	98.3	99.6	99.9	100.5	100.9	97.2	99.6	101.7
Annual result before taxes on income	1.9	2.0	4.6	4.7	2.4	2.3	1.7	1.8	0.4	1.9	4.7
Taxes on income and earnings	0.3	0.3	0.5	0.5	0.5	0.5	0.3	0.3	0.0	0.2	0.6
Annual result	1.5	1.6	4.1	4.2	1.9	1.8	1.4	1.6	0.3	1.6	4.1
III Other											
Inventories	Percentage of turnover										
Inventories	6.9	6.3	17.4	17.9	11.5	11.3	5.3	4.7	3.3	9.3	17.3
Short-term debtors	13.1	12.7	16.2	15.8	14.2	13.9	12.7	12.3	7.8	11.8	17.5
Annual result before taxes on income	1.9	2.0	4.6	4.7	2.4	2.3	1.7	1.8	0.4	1.9	4.7
Equity	Percentage of tangible assets										
Equity	97.4	100.4	39.8	35.9	70.4	73.5	115.2	117.8	16.5	77.7	266.9
Long-term equity and liabilities	219.0	215.0	167.8	161.5	190.8	186.6	237.4	232.9	102.9	209.0	584.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	145.0	136.4	148.1	142.3	149.4	145.6	142.8	132.4	86.0	158.5	379.9
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	89.9	89.4	66.7	63.9	75.5	74.9	97.4	96.6	48.5	75.5	113.7
Cash resources, short-term debtors and inventories	133.0	129.6	127.5	124.9	129.4	127.5	134.9	130.6	98.3	126.4	178.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	7.7	8.4	12.2	12.5	8.3	8.4	7.4	8.4	4.4	8.4	15.1
Memo item											
Balance sheet total in € billion	38.0	38.9	0.4	0.4	12.0	11.9	25.5	26.5	-	-	-
Turnover in € billion	129.8	137.4	0.9	0.8	31.8	31.9	97.1	104.7	-	-	-
Number of enterprises	3,419	3,419	753	753	2,277	2,277	389	389	855	1,710	2,564

1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

cont'd: 21 Wholesale trade and commission trade

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.2	1.3	0.3	0.4	0.4	0.4	1.5	1.7	0.0	0.0	0.2
Tangible assets	19.8	19.2	25.2	24.9	20.6	20.6	19.3	18.5	4.1	13.2	30.7
of which Land and buildings	12.9	12.7	16.6	16.5	13.5	13.9	12.6	12.2	0.0	2.6	19.9
Inventories	24.1	23.7	33.1	33.3	30.3	30.0	21.2	20.9	11.5	26.9	42.7
of which Finished products	21.6	20.8	30.1	30.3	26.8	26.5	19.2	18.3	6.3	24.1	40.2
Cash	5.0	5.4	6.0	5.8	5.6	5.8	4.7	5.2	0.5	2.3	7.9
Debtors	44.3	44.2	33.0	33.2	39.4	39.2	46.6	46.5	25.2	38.1	55.4
Short-term	43.0	41.9	31.4	31.6	37.6	37.4	45.5	44.0	24.0	36.5	53.4
of which											
Trade debtors	25.5	25.4	22.5	22.0	26.2	25.3	25.3	25.5	15.0	25.6	38.9
vis-à-vis affiliates	12.2	11.1	5.5	5.8	6.6	6.9	14.7	13.0	0.0	0.0	5.0
Long-term	1.4	2.3	1.6	1.6	1.8	1.7	1.2	2.5	0.0	0.0	0.1
of which vis-à-vis affiliates	0.8	0.9	0.9	0.7	0.9	1.0	0.8	0.8	0.0	0.0	0.0
Investments	0.5	0.5	0.3	0.3	0.5	0.5	0.6	0.5	0.0	0.0	0.0
Participating interests	4.9	5.4	1.4	1.5	2.9	3.2	5.7	6.3	0.0	0.0	1.1
Capital											
Equity	20.1	21.4	13.7	14.3	15.8	16.8	22.1	23.5	4.1	13.8	28.4
Liabilities	68.1	66.9	82.1	81.4	78.5	77.4	63.4	62.3	63.9	80.2	91.4
Short-term	53.1	52.4	52.8	53.1	57.3	57.3	51.2	50.3	38.0	58.2	77.0
of which											
to credit institutions	14.5	12.8	17.6	17.5	19.2	19.3	12.4	10.0	1.0	11.8	28.0
Trade creditors	21.1	21.4	21.8	20.6	20.5	19.6	21.4	22.1	7.5	17.2	33.5
to affiliates	10.9	12.0	5.3	7.1	10.6	10.7	11.1	12.7	0.0	0.4	10.0
Long-term	15.0	14.5	29.3	28.3	21.1	20.1	12.2	11.9	0.0	12.5	32.3
of which											
to credit institutions	7.7	7.6	20.7	20.9	12.3	11.6	5.5	5.7	0.0	2.0	19.3
to affiliates	5.1	4.3	6.1	4.6	7.3	7.4	4.2	2.9	0.0	0.0	2.1
Provisions	10.6	10.6	4.1	4.1	5.6	5.6	12.8	12.8	1.5	3.5	7.4
of which Provisions for pensions	3.7	3.8	0.3	0.4	1.3	1.3	4.8	4.9	0.0	0.0	0.0
Memo item Turnover	322.6	321.0	195.1	197.1	272.4	267.0	346.0	345.6	195.7	279.2	418.8
II Income statement											
Income	Percentage of total output										
Turnover	100.0	100.0	100.0	99.8	100.1	99.9	99.9	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.0	0.2	-0.1	0.1	0.1	0.0	0.0	0.0	0.0
Interest received	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.0	0.1	0.2
Other income ²	2.5	2.7	3.3	3.4	1.9	2.1	2.7	2.9	0.5	1.1	2.6
of which from participating interests	0.3	0.2	0.1	0.1	0.2	0.2	0.3	0.2	0.0	0.0	0.0
Total income ²	102.7	102.9	103.5	103.6	102.1	102.3	102.9	103.1	100.6	101.3	102.9
Costs											
Cost of materials	79.9	79.9	68.7	68.3	77.9	77.5	80.7	80.8	68.0	76.3	84.7
Labour costs	8.7	8.9	12.1	12.1	10.5	10.9	8.1	8.2	4.8	10.5	15.9
Depreciation	1.5	1.4	2.7	2.7	1.8	1.8	1.4	1.3	0.7	1.4	2.4
of which of tangible assets	1.3	1.2	2.3	2.3	1.4	1.4	1.2	1.1	0.5	1.1	1.9
Interest paid	0.8	0.7	2.0	1.9	1.2	1.2	0.6	0.6	0.4	1.0	1.8
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.0	0.0	0.1
Other costs ²	9.4	9.4	12.4	13.0	8.2	8.6	9.7	9.6	5.0	7.9	12.5
Total costs before taxes on income ²	100.4	100.5	98.0	98.1	99.7	100.0	100.6	100.7	97.3	99.6	101.8
Annual result before taxes on income	2.3	2.3	5.5	5.4	2.4	2.3	2.3	2.3	0.5	1.9	4.5
Taxes on income and earnings	0.4	0.4	0.6	0.6	0.5	0.4	0.4	0.4	0.0	0.2	0.6
Annual result	1.9	1.9	4.9	4.9	1.9	1.9	1.8	1.9	0.4	1.6	3.9
III Other											
Inventories	Percentage of turnover										
Inventories	7.5	7.4	17.0	16.9	11.1	11.3	6.1	6.0	3.4	9.3	16.9
Short-term debtors	13.3	13.1	16.1	16.1	13.8	14.0	13.1	12.7	8.0	11.9	17.6
Annual result before taxes on income	2.3	2.3	5.5	5.4	2.4	2.3	2.3	2.3	0.5	1.9	4.5
Equity	Percentage of tangible assets										
Equity	101.9	111.5	54.3	57.5	76.6	82.0	114.4	126.5	24.5	90.0	310.9
Long-term equity and liabilities	198.3	208.5	175.7	176.4	186.8	188.0	204.0	218.7	107.1	208.2	600.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	143.3	140.7	154.6	153.9	149.7	148.9	140.6	137.5	90.2	166.6	385.1
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	91.1	90.7	71.3	70.8	76.1	76.2	98.6	97.9	50.8	78.5	115.6
Cash resources, short-term debtors and inventories	136.4	135.9	134.0	133.5	128.9	128.7	140.0	139.4	101.0	128.1	182.0
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	8.6	8.5	13.5	13.5	8.6	8.1	8.5	8.7	4.3	8.3	14.6
Memo item											
Balance sheet total in € billion	34.6	34.5	0.4	0.3	10.3	10.2	23.9	24.0	-	-	-
Turnover in € billion	111.5	110.7	0.7	0.7	28.0	27.2	82.8	82.9	-	-	-
Number of enterprises	2,831	2,831	583	583	1,900	1,900	348	348	708	1,416	2,123

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

22 Retail trade (including sales of motor vehicles and automotive fuel) *

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.6	0.6	0.3	0.3	0.4	0.4	0.7	0.8	0.0	0.0	0.2
Tangible assets	19.1	19.8	26.0	25.9	23.5	23.3	17.2	18.1	6.3	15.7	32.4
of which Land and buildings	11.2	11.8	15.1	15.3	12.6	12.3	10.5	11.4	0.0	0.2	14.6
Inventories	35.7	35.2	42.1	41.1	39.4	40.0	34.0	33.0	24.6	40.7	57.6
of which Finished products	34.0	33.9	39.2	38.2	37.1	37.8	32.6	32.1	21.3	38.6	56.0
Cash	5.7	6.0	5.8	6.3	6.0	6.2	5.6	5.9	0.8	2.9	8.9
Debtors	31.4	31.3	24.0	24.7	28.5	28.0	32.8	32.9	12.7	23.7	38.9
Short-term	30.5	30.3	22.5	23.0	27.1	26.6	32.2	32.0	11.2	22.0	37.0
of which											
Trade debtors	13.3	12.7	13.7	13.6	16.0	15.9	12.2	11.5	3.3	12.0	24.8
vis-à-vis affiliates	12.1	12.4	3.7	3.9	5.2	5.3	15.1	15.6	0.0	0.0	1.3
Long-term	0.9	1.0	1.5	1.7	1.4	1.4	0.7	0.8	0.0	0.0	0.3
of which vis-à-vis affiliates	0.4	0.5	0.3	0.4	0.6	0.6	0.4	0.4	0.0	0.0	0.0
Investments	0.7	0.6	0.4	0.4	0.4	0.3	0.8	0.8	0.0	0.0	0.0
Participating interests	6.5	6.2	0.7	0.7	1.4	1.5	8.7	8.2	0.0	0.0	0.3
Capital											
Equity	17.2	17.1	-5.9	-6.2	11.8	11.9	20.2	20.0	-4.0	7.3	20.1
Liabilities	69.8	70.2	99.8	99.8	81.0	81.1	64.3	64.8	70.3	87.0	100.0
Short-term	56.0	58.0	57.1	57.7	61.5	63.2	53.8	55.9	41.2	61.6	82.3
of which											
to credit institutions	14.4	15.8	19.7	19.0	23.9	25.3	10.4	11.9	1.5	14.0	35.4
Trade creditors	20.5	19.9	23.3	23.5	21.5	21.6	20.0	19.1	8.2	19.3	37.3
to affiliates	13.3	15.1	3.7	4.4	7.7	8.2	15.8	18.2	0.0	0.0	2.4
Long-term	13.9	12.2	42.7	42.1	19.5	17.9	10.6	8.9	0.0	16.6	43.7
of which											
to credit institutions	8.7	8.2	34.0	34.2	13.4	12.3	6.0	5.7	0.0	7.6	32.9
to affiliates	4.1	3.0	5.5	4.6	4.8	4.4	3.8	2.4	0.0	0.0	0.0
Provisions	12.7	12.4	5.9	6.1	6.9	6.8	15.3	14.9	1.6	3.8	9.1
of which Provisions for pensions	3.7	3.8	1.8	2.0	2.2	2.2	4.3	4.5	0.0	0.0	0.0
Memo item Turnover	314.2	314.1	237.0	240.4	283.6	281.0	329.1	329.9	206.7	294.8	415.7
II Income statement											
Income	Percentage of total output										
Turnover	100.0	100.0	99.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.4	0.4	0.1	0.1	0.2	0.2	0.4	0.4	0.0	0.0	0.1
Other income ²	2.9	3.0	2.2	2.2	1.7	1.7	3.3	3.5	0.4	1.0	2.2
of which from participating interests	0.2	0.2	0.1	0.0	0.1	0.1	0.2	0.2	0.0	0.0	0.0
Total income ²	103.3	103.4	102.4	102.3	101.9	101.8	103.8	104.0	100.5	101.1	102.5
Costs											
Cost of materials	71.1	71.0	64.1	64.3	75.0	75.1	70.0	69.8	60.3	70.3	80.5
Labour costs	11.1	11.3	15.9	15.9	12.7	12.6	10.5	10.7	8.4	12.4	19.1
Depreciation	1.4	1.5	2.5	2.3	1.8	1.7	1.3	1.4	0.8	1.5	2.6
of which of tangible assets	1.3	1.3	2.4	2.2	1.6	1.5	1.2	1.2	0.8	1.4	2.5
Interest paid	0.8	0.8	1.9	2.0	1.1	1.1	0.6	0.6	0.6	1.2	2.2
Operating taxes	2.2	1.6	0.1	0.1	0.1	0.0	3.0	2.2	0.0	0.0	0.1
Other costs ²	15.2	15.6	13.5	13.4	9.8	9.7	17.2	17.7	6.1	9.7	16.2
Total costs before taxes on income ²	101.9	101.8	98.0	97.9	100.4	100.4	102.5	102.4	96.7	99.7	101.8
Annual result before taxes on income	1.4	1.6	4.3	4.4	1.5	1.5	1.2	1.6	0.2	1.6	5.1
Taxes on income and earnings	0.4	0.5	0.6	0.6	0.5	0.5	0.4	0.5	0.0	0.2	0.6
Annual result	0.9	1.1	3.8	3.8	1.0	1.0	0.8	1.1	0.1	1.3	4.4
III Other											
Inventories	Percentage of turnover										
Inventories	11.4	11.2	17.8	17.1	13.9	14.2	10.3	10.0	7.2	13.2	21.0
Short-term debtors	9.7	9.6	9.5	9.6	9.6	9.5	9.8	9.7	3.9	6.8	11.3
Annual result before taxes on income	1.4	1.6	4.3	4.4	1.5	1.5	1.2	1.6	0.2	1.6	5.1
Equity	Percentage of tangible assets										
Equity	89.8	86.7	-22.7	-23.9	50.3	51.0	117.5	110.6	-18.1	38.7	156.6
Long-term equity and liabilities	184.3	169.8	152.9	150.7	144.2	138.8	207.9	186.7	76.8	158.5	402.4
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	128.9	120.3	138.3	135.7	125.9	121.1	129.7	119.4	68.5	137.0	303.2
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	65.3	63.1	49.9	51.1	54.2	52.2	71.0	68.5	26.2	47.6	85.0
Cash resources, short-term debtors and inventories	129.1	123.8	123.7	122.3	118.2	115.4	134.3	127.6	92.2	119.8	172.3
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.2	6.0	13.5	13.9	6.0	6.1	4.6	5.7	3.7	7.5	16.9
Memo item											
Balance sheet total in € billion	60.3	62.9	1.5	1.5	16.7	17.6	42.0	43.8	-	-	-
Turnover in € billion	189.3	197.6	3.6	3.7	47.3	49.3	138.4	144.5	-	-	-
Number of enterprises	8,049	8,049	3,419	3,419	4,185	4,185	445	445	2,012	4,025	6,037

* Including repair of motor vehicles, motorcycles and personal and household goods. — ¹ Only those financial statements for which data are available for

both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 22 Retail trade (including sales of motor vehicles and automotive fuel) *

	All legal forms									Of the enterprises captured in 2002		
	Total		Enterprises with turnover of ... € million						25 %	50 %	75 %	
			Less than 2.5		2.5 but less than 50		50 and more					
Ratios	Cylindered sample 2001/2002 ¹									had a ratio of less than [...%]		
	2001	2002	2001	2002	2001	2002	2001	2002	2001			
I Balance sheet												
Assets	Percentage of the balance sheet total											
Intangible assets	0.6	0.6	0.3	0.3	0.3	0.3	0.7	0.7	0.0	0.0	0.1	
Tangible assets	20.1	18.4	26.8	26.1	23.7	23.8	18.6	16.5	6.2	15.4	32.0	
of which Land and buildings	11.4	10.0	15.4	15.5	12.4	12.4	11.0	9.1	0.0	0.1	14.2	
Inventories	32.6	31.5	39.5	40.1	39.9	40.0	29.8	28.4	24.4	40.6	57.8	
of which Finished products	31.3	30.3	36.8	37.0	37.7	37.5	28.9	27.6	21.3	38.6	56.2	
Cash	5.7	6.5	6.4	6.2	6.2	5.7	5.5	6.8	0.7	2.6	8.2	
Debtors	33.3	32.5	24.9	25.3	27.8	28.0	35.4	34.2	12.6	24.0	39.5	
Short-term	32.3	31.4	23.3	23.8	26.3	26.5	34.6	33.2	11.6	22.5	37.8	
of which												
Trade debtors	11.9	12.2	13.9	14.0	15.7	15.4	10.5	11.0	3.1	12.1	25.0	
vis-à-vis affiliates	15.4	13.2	4.1	4.6	5.1	5.5	19.3	16.0	0.0	0.0	2.2	
Long-term	1.0	1.2	1.6	1.5	1.4	1.5	0.8	1.1	0.0	0.0	0.1	
of which vis-à-vis affiliates	0.4	0.7	0.4	0.3	0.5	0.6	0.4	0.7	0.0	0.0	0.0	
Investments	0.3	0.4	0.4	0.3	0.5	0.5	0.3	0.3	0.0	0.0	0.0	
Participating interests	7.1	9.7	1.0	1.0	1.2	1.4	9.3	12.8	0.0	0.0	0.3	
Capital												
Equity	18.7	19.4	-6.0	-6.1	12.4	13.9	21.6	21.9	-3.1	8.3	21.6	
Liabilities	68.3	67.2	99.6	99.9	80.2	78.5	63.2	62.5	68.5	85.6	99.4	
Short-term	56.6	55.9	57.6	58.8	61.8	60.9	54.8	54.1	40.9	61.2	81.8	
of which												
to credit institutions	15.2	13.7	18.7	19.3	24.9	24.9	11.7	9.8	1.3	14.0	36.4	
Trade creditors	20.4	19.4	23.5	23.8	21.5	20.1	19.9	19.0	7.9	18.7	37.1	
to affiliates	14.7	16.8	5.3	5.6	7.6	8.1	17.5	20.0	0.0	0.0	3.0	
Long-term	11.7	11.3	42.0	41.0	18.3	17.6	8.5	8.4	0.0	14.7	42.4	
of which												
to credit institutions	8.5	8.2	34.3	33.8	12.6	12.4	6.3	6.1	0.0	6.0	30.8	
to affiliates	2.3	2.2	4.4	4.2	4.4	3.7	1.5	1.7	0.0	0.0	0.0	
Provisions	12.8	13.2	6.1	6.0	7.0	7.3	14.9	15.4	1.7	3.9	9.4	
of which Provisions for pensions	3.9	3.9	1.8	2.0	2.3	2.4	4.6	4.5	0.0	0.0	0.0	
Memo item Turnover	309.3	304.7	246.2	246.6	284.0	287.7	319.9	312.0	210.1	303.2	431.1	
II Income statement												
Income	Percentage of total output											
Turnover	100.0	100.0	100.0	99.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
Change in stocks of own products	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest received	0.4	0.3	0.1	0.1	0.2	0.2	0.4	0.3	0.0	0.0	0.1	
Other income ²	2.8	3.3	2.1	2.3	1.7	1.7	3.1	3.8	0.4	1.0	2.3	
of which from participating interests	0.2	0.1	0.0	0.0	0.1	0.1	0.2	0.2	0.0	0.0	0.0	
Total income ²	103.1	103.6	102.3	102.5	101.8	101.9	103.6	104.2	100.5	101.1	102.6	
Costs												
Cost of materials	74.5	74.0	64.6	64.5	74.8	74.8	74.6	74.0	60.1	70.7	80.4	
Labour costs	11.2	11.3	15.9	16.2	12.6	12.9	10.6	10.6	8.5	12.6	19.1	
Depreciation	1.5	1.4	2.4	2.3	1.8	1.7	1.4	1.2	0.8	1.5	2.6	
of which of tangible assets	1.4	1.2	2.3	2.2	1.6	1.5	1.3	1.1	0.7	1.4	2.4	
Interest paid	0.8	0.7	1.9	1.8	1.1	1.1	0.6	0.6	0.5	1.1	2.1	
Operating taxes	0.3	0.3	0.1	0.1	0.0	0.0	0.3	0.3	0.0	0.0	0.1	
Other costs ²	13.2	14.1	13.1	13.5	9.7	9.9	14.3	15.4	6.2	9.8	16.4	
Total costs before taxes on income ²	101.4	101.7	98.0	98.4	100.2	100.4	101.9	102.2	96.8	99.8	102.0	
Annual result before taxes on income	1.7	1.9	4.2	4.1	1.7	1.5	1.7	2.0	0.2	1.6	5.0	
Taxes on income and earnings	0.5	0.4	0.6	0.5	0.5	0.5	0.5	0.4	0.0	0.2	0.6	
Annual result	1.3	1.5	3.7	3.5	1.2	1.1	1.2	1.6	0.1	1.2	4.2	
III Other												
Inventories	Percentage of turnover											
Inventories	10.5	10.3	16.0	16.3	14.1	13.9	9.3	9.1	6.8	12.7	20.5	
Short-term debtors	10.4	10.3	9.5	9.6	9.3	9.2	10.8	10.6	3.9	6.8	11.1	
Annual result before taxes on income	1.7	1.9	4.2	4.1	1.7	1.5	1.7	2.0	0.2	1.6	5.0	
Equity	Percentage of tangible assets											
Equity	93.2	105.0	-22.3	-23.5	52.5	58.5	116.2	133.2	-13.8	44.9	167.2	
Long-term equity and liabilities	173.5	190.0	145.0	145.1	141.3	144.3	189.1	214.0	75.6	159.9	425.0	
Long-term equity and liabilities	Percentage of assets											
Long-term equity and liabilities	120.1	116.1	130.0	130.4	124.5	126.4	118.4	112.8	69.2	139.1	316.4	
Cash resources and short-term debtors	Percentage of short-term liabilities											
Cash resources and short-term debtors	67.3	68.0	51.8	51.2	53.0	53.4	73.4	74.0	26.2	47.8	85.9	
Cash resources, short-term debtors and inventories	124.8	124.4	120.4	119.3	117.6	119.0	127.9	126.6	93.0	121.0	173.9	
Annual result and interest paid	Percentage of the balance sheet total											
Annual result and interest paid	6.2	6.8	13.6	13.3	6.5	6.2	5.9	6.8	3.6	7.3	16.4	
Memo item												
Balance sheet total in € billion	56.6	58.4	1.2	1.2	14.3	14.3	41.1	42.9	-	-	-	
Turnover in € billion	175.1	178.0	3.0	3.0	40.7	41.1	131.4	133.9	-	-	-	
Number of enterprises	6,570	6,570	2,691	2,691	3,463	3,463	416	416	1,643	3,285	4,928	

* Including repair of motor vehicles, motorcycles and personal and household goods. — ¹ Only those financial statements for which data are available for

both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 22 Retail trade (including sales of motor vehicles and automotive fuel) *

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.8	0.4	0.3	0.4	0.4	0.8	0.9	0.0	0.0	0.2
Tangible assets	16.9	17.2	18.1	17.8	19.9	19.4	15.9	16.3	4.7	12.4	23.7
of which Land and buildings	9.8	9.9	6.6	6.6	9.1	8.5	10.1	10.5	0.0	0.0	3.6
Inventories	34.4	34.2	43.2	42.2	40.6	41.6	32.0	31.2	25.1	43.0	59.1
of which Finished products	32.4	32.7	38.9	38.1	38.2	39.3	30.2	30.0	21.0	40.5	57.3
Cash	5.5	5.8	6.4	6.9	6.5	6.6	5.0	5.5	0.8	3.1	9.1
Debtors	34.2	34.4	29.8	30.7	30.6	30.2	35.5	36.2	16.0	26.7	42.7
Short-term	33.3	33.5	27.4	27.8	29.2	28.8	34.9	35.4	14.6	24.7	40.1
of which											
Trade debtors	15.2	15.0	15.3	14.7	17.6	17.6	14.3	14.0	5.4	13.6	25.3
vis-à-vis affiliates	13.1	13.5	5.4	6.2	5.0	5.4	16.1	16.8	0.0	0.0	3.9
Long-term	0.9	1.0	2.4	2.9	1.4	1.3	0.6	0.8	0.0	0.0	0.8
of which vis-à-vis affiliates	0.3	0.5	0.3	0.4	0.4	0.3	0.5	0.0	0.0	0.0	0.0
Investments	0.2	0.2	0.8	0.7	0.5	0.4	0.1	0.1	0.0	0.0	0.0
Participating interests	7.8	7.1	0.6	0.6	1.1	1.1	10.4	9.6	0.0	0.0	0.2
Capital											
Equity	19.8	20.0	6.5	7.1	13.9	13.9	22.1	22.7	3.0	10.3	21.3
Liabilities	65.1	64.8	84.2	83.3	77.6	77.8	60.2	59.4	65.9	81.7	92.6
Short-term	54.6	55.4	56.5	56.7	63.2	64.6	51.5	51.9	44.0	63.8	81.0
of which											
to credit institutions	13.3	13.8	17.6	16.6	23.4	24.8	9.6	9.6	1.5	13.5	34.8
Trade creditors	18.0	17.0	21.5	21.5	23.0	23.3	16.2	14.4	7.8	17.6	35.2
to affiliates	15.5	18.0	5.2	6.9	7.8	8.3	18.4	22.0	0.0	0.0	6.4
Long-term	10.5	9.4	27.7	26.6	14.4	13.3	8.7	7.5	0.0	8.0	26.9
of which											
to credit institutions	6.1	6.1	15.5	15.5	9.5	8.7	4.7	4.9	0.0	0.5	15.0
to affiliates	3.6	2.5	10.0	8.8	3.5	3.4	3.5	2.0	0.0	0.0	3.0
Provisions	15.0	14.9	9.0	9.4	8.2	8.1	17.5	17.6	2.0	5.4	12.0
of which Provisions for pensions	4.8	5.1	4.6	5.1	3.1	3.1	5.4	5.9	0.0	0.0	3.8
Memo item Turnover	302.6	302.9	219.5	219.8	294.6	290.3	307.2	309.5	215.0	296.4	392.4
II Income statement											
Income	Percentage of total output										
Turnover	100.0	100.0	99.8	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.4	0.5	0.3	0.3	0.2	0.2	0.5	0.6	0.0	0.1	0.2
Other income ²	3.2	3.3	2.6	2.4	1.8	1.7	3.7	3.9	0.4	1.0	2.3
of which from participating interests	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.0	0.0	0.0
Total income ²	103.6	103.8	102.9	102.7	102.0	101.9	104.2	104.5	100.5	101.2	102.6
Costs											
Cost of materials	72.1	72.4	61.2	60.9	75.7	75.8	71.0	71.3	60.0	74.0	82.4
Labour costs	10.5	10.7	20.4	20.6	12.3	12.2	9.7	10.0	8.7	13.3	20.5
Depreciation	1.4	1.6	2.5	2.4	1.6	1.6	1.3	1.6	0.7	1.4	2.3
of which of tangible assets	1.3	1.2	2.3	2.2	1.5	1.4	1.2	1.2	0.6	1.2	2.1
Interest paid	0.8	0.8	1.6	1.7	1.0	1.0	0.7	0.7	0.5	1.0	1.8
Operating taxes	3.9	2.9	0.1	0.1	0.0	0.0	5.3	4.0	0.0	0.0	0.1
Other costs ²	14.4	14.6	15.9	16.1	10.2	10.1	15.8	16.2	6.1	9.8	16.8
Total costs before taxes on income ²	103.1	102.9	101.8	101.7	100.9	100.7	103.8	103.7	99.1	100.5	102.5
Annual result before taxes on income	0.6	0.9	1.1	1.0	1.1	1.2	0.4	0.8	0.0	0.7	2.2
Taxes on income and earnings	0.4	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.0	0.1	0.6
Annual result	0.1	0.3	0.5	0.5	0.6	0.7	-0.1	0.2	0.0	0.5	1.6
III Other											
Inventories	Percentage of turnover										
Inventories	11.4	11.3	19.7	19.2	13.8	14.3	10.4	10.1	8.0	14.0	21.1
Short-term debtors	11.0	11.0	12.5	12.7	9.9	9.9	11.4	11.4	4.7	7.8	13.7
Annual result before taxes on income	0.6	0.9	1.1	1.0	1.1	1.2	0.4	0.8	0.0	0.7	2.2
Percentage of tangible assets											
Equity	116.6	116.6	36.2	39.9	69.6	71.5	139.6	139.0	16.5	69.6	233.0
Long-term equity and liabilities	210.0	203.1	219.1	221.7	159.2	157.6	232.6	223.5	95.5	200.0	519.6
Percentage of assets											
Long-term equity and liabilities	134.7	133.3	180.2	178.9	137.9	136.2	133.0	131.6	84.8	162.2	354.7
Percentage of short-term liabilities											
Cash resources and short-term debtors	71.2	70.9	60.4	61.6	56.9	55.1	77.7	78.8	30.6	52.9	92.8
Cash resources, short-term debtors and inventories	134.2	132.6	136.9	136.0	121.1	119.5	139.9	138.8	99.5	123.2	172.0
Percentage of the balance sheet total											
Annual result and interest paid	2.6	3.4	4.5	4.8	4.6	5.0	1.9	2.7	2.6	5.1	8.1
Memo item											
Balance sheet total in € billion	34.8	35.3	0.5	0.5	9.0	9.7	25.3	25.1	-	-	-
Turnover in € billion	105.3	107.0	1.1	1.2	26.6	28.1	77.6	77.7	-	-	-
Number of enterprises	3,523	3,523	957	957	2,352	2,352	214	214	881	1,762	2,642

 * Including repair of motor vehicles, motorcycles and personal and household goods. — ¹ Only those financial statements for which data are available for

 both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 22 Retail trade (including sales of motor vehicles and automotive fuel) *

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more				
Cylindered sample 2001/2002 ¹											
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	0.7	0.7	0.3	0.3	0.4	0.4	0.9	0.8	0.0	0.0	0.2
Tangible assets	19.5	17.1	19.1	18.4	20.9	21.1	19.0	15.8	4.7	12.6	25.1
of which Land and buildings	10.7	8.7	7.2	7.1	9.8	10.0	11.1	8.3	0.0	0.0	3.8
Inventories	33.4	31.7	41.5	41.9	40.3	40.1	30.8	28.8	24.4	42.9	59.3
of which Finished products	31.7	30.3	37.5	37.6	37.8	37.6	29.5	27.7	20.2	40.2	57.9
Cash	5.5	7.5	7.0	7.5	6.2	5.8	5.2	8.1	0.7	2.6	8.6
Debtors	34.0	32.7	29.8	29.7	30.1	30.4	35.4	33.5	15.8	26.2	42.2
Short-term	33.0	31.8	27.1	26.9	28.7	28.9	34.6	32.8	14.4	24.5	39.5
of which											
Trade debtors	14.4	14.6	14.5	14.2	17.1	17.0	13.4	13.8	5.4	13.2	24.7
vis-à-vis affiliates	13.5	12.6	6.2	6.7	5.7	5.8	16.4	15.0	0.0	0.0	5.1
Long-term	1.0	0.9	2.7	2.7	1.3	1.4	0.8	0.7	0.0	0.0	0.4
of which vis-à-vis affiliates	0.5	0.3	0.4	0.4	0.3	0.3	0.5	0.3	0.0	0.0	0.0
Investments	0.3	0.3	0.6	0.5	0.6	0.6	0.1	0.2	0.0	0.0	0.0
Participating interests	6.3	9.6	1.0	1.1	1.1	1.2	8.3	12.6	0.0	0.0	0.3
Capital											
Equity	19.6	20.8	7.8	8.2	14.2	16.0	21.7	22.7	3.9	11.6	23.7
Liabilities	64.5	62.9	83.5	82.9	77.3	75.1	59.5	58.5	64.1	79.6	91.2
Short-term	54.8	53.7	57.3	58.4	62.9	60.8	51.8	51.2	42.2	62.1	79.4
of which											
to credit institutions	13.8	12.0	16.5	16.8	24.5	24.0	9.9	7.9	1.1	12.9	35.8
Trade creditors	16.3	14.9	21.5	20.9	22.7	20.9	13.9	12.8	7.2	16.0	32.7
to affiliates	18.8	21.2	7.9	9.2	7.8	8.2	22.9	25.8	0.0	0.0	6.2
Long-term	9.7	9.3	26.3	24.5	14.4	14.4	7.7	7.3	0.0	7.3	26.1
of which											
to credit institutions	7.2	6.5	16.1	15.1	9.5	9.7	6.2	5.3	0.0	0.4	14.9
to affiliates	1.9	2.1	8.2	7.5	3.5	3.1	1.2	1.6	0.0	0.0	1.8
Provisions	15.7	16.0	8.4	8.5	8.2	8.6	18.5	18.6	2.2	5.5	12.1
of which Provisions for pensions	5.5	5.4	4.5	4.9	3.3	3.5	6.4	6.0	0.0	0.0	4.0
Memo item Turnover	300.3	291.1	219.7	216.7	289.8	295.0	305.6	291.0	218.7	299.6	401.5
II Income statement											
Income											
Percentage of total output											
Turnover	100.0	100.0	100.1	99.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	-0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.5	0.3	0.3	0.2	0.2	0.2	0.6	0.4	0.0	0.1	0.2
Other income ²	3.4	4.3	2.4	2.9	1.8	1.8	4.0	5.2	0.4	1.1	2.4
of which from participating interests	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.0
Total income ²	103.9	104.6	102.6	103.1	102.0	102.0	104.6	105.5	100.6	101.3	102.7
Costs											
Cost of materials	73.9	73.7	61.5	60.7	75.7	75.7	73.5	73.3	60.0	73.8	82.2
Labour costs	11.2	11.2	20.7	21.3	12.3	12.5	10.7	10.6	8.7	13.5	21.4
Depreciation	1.7	1.4	2.4	2.4	1.7	1.7	1.7	1.4	0.7	1.3	2.3
of which of tangible assets	1.5	1.3	2.3	2.2	1.5	1.4	1.5	1.2	0.6	1.2	2.1
Interest paid	0.8	0.7	1.7	1.6	1.0	1.0	0.7	0.6	0.4	1.0	1.6
Operating taxes	0.4	0.4	0.1	0.1	0.0	0.0	0.5	0.5	0.0	0.0	0.1
Other costs ²	15.0	15.7	15.6	16.6	9.9	9.9	16.7	17.7	6.1	10.0	16.8
Total costs before taxes on income ²	102.9	103.2	102.0	102.6	100.7	100.8	103.7	104.1	99.2	100.6	102.8
Annual result before taxes on income	1.0	1.4	0.6	0.5	1.3	1.3	0.8	1.4	0.0	0.7	2.2
Taxes on income and earnings	0.5	0.4	0.5	0.5	0.6	0.5	0.4	0.3	0.0	0.1	0.6
Annual result	0.5	1.0	0.1	0.1	0.7	0.7	0.4	1.1	-0.1	0.5	1.6
III Other											
Percentage of turnover											
Inventories	11.1	10.9	18.9	19.3	13.9	13.6	10.1	9.9	7.7	13.4	20.4
Short-term debtors	11.0	10.9	12.3	12.4	9.9	9.8	11.3	11.3	4.5	7.8	13.2
Annual result before taxes on income	1.0	1.4	0.6	0.5	1.3	1.3	0.8	1.4	0.0	0.7	2.2
Percentage of tangible assets											
Equity	100.4	121.6	40.8	44.7	67.8	75.7	114.4	143.7	21.0	80.1	245.3
Long-term equity and liabilities	181.0	210.2	205.6	207.7	153.9	161.8	191.2	231.9	97.3	211.3	553.5
Percentage of assets											
Long-term equity and liabilities	127.5	126.5	167.3	168.0	134.5	140.0	124.8	122.2	87.7	169.7	379.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	70.5	73.5	60.0	59.4	56.2	57.7	76.9	80.1	30.3	53.3	94.8
Cash resources, short-term debtors and inventories	131.5	132.7	132.4	131.1	120.3	123.7	136.4	136.3	100.8	125.8	178.7
Percentage of the balance sheet total											
Annual result and interest paid	3.8	5.0	3.9	3.6	5.1	5.0	3.3	5.1	2.3	5.0	7.9
Memo item											
Balance sheet total in € billion	31.4	33.0	0.4	0.4	8.2	8.2	22.9	24.4	-	-	-
Turnover in € billion	94.4	96.0	1.0	0.9	23.6	24.1	69.8	71.0	-	-	-
Number of enterprises	2,950	2,950	773	773	1,967	1,967	210	210	738	1,475	2,213

* Including repair of motor vehicles, motorcycles and personal and household goods. — ¹ Only those financial statements for which data are available for

both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 22 Retail trade (including sales of motor vehicles and automotive fuel) *

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.4	0.5	0.2	0.2	0.4	0.3	0.5	0.6	0.0	0.0	0.1
Tangible assets	22.2	23.1	30.1	30.1	27.8	28.1	19.1	20.6	8.1	19.6	38.3
of which Land and buildings	13.2	14.2	19.6	19.9	16.7	17.0	11.2	12.7	0.0	1.6	23.6
Inventories	37.5	36.5	41.6	40.5	37.9	38.0	37.1	35.6	24.2	39.1	56.3
of which Finished products	36.3	35.4	39.4	38.2	35.8	35.8	36.3	35.1	21.4	37.3	54.4
Cash	6.0	6.3	5.5	5.9	5.4	5.8	6.3	6.5	0.8	2.8	8.7
Debtors	27.7	27.3	21.0	21.6	26.1	25.3	28.8	28.4	10.0	21.3	36.4
Short-term	26.7	26.2	20.0	20.5	24.6	23.9	28.1	27.5	8.9	19.5	34.9
of which											
Trade debtors	10.7	9.8	12.9	13.0	14.2	13.8	9.0	8.0	1.9	10.6	24.6
vis-à-vis affiliates	10.8	11.0	2.8	2.8	5.4	5.2	13.7	13.9	0.0	0.0	0.0
Long-term	1.0	1.0	1.1	1.0	1.5	1.4	0.7	0.9	0.0	0.0	0.1
of which vis-à-vis affiliates	0.5	0.4	0.4	0.4	0.8	0.8	0.5	0.2	0.0	0.0	0.0
Investments	1.2	1.1	0.1	0.2	0.2	0.2	1.8	1.6	0.0	0.0	0.0
Participating interests	4.6	4.9	0.7	0.8	1.8	2.0	6.1	6.4	0.0	0.0	0.4
Capital											
Equity	13.7	13.4	-12.3	-13.1	9.4	9.4	17.2	16.5	-23.6	4.2	18.3
Liabilities	76.4	77.1	107.9	108.4	84.9	85.1	70.6	72.1	75.2	91.7	117.9
Short-term	57.9	61.2	57.4	58.2	59.4	61.5	57.2	61.3	38.8	59.5	83.8
of which											
to credit institutions	15.8	18.4	20.8	20.3	24.4	26.0	11.6	15.1	1.6	14.4	35.7
Trade creditors	23.8	23.6	24.2	24.6	19.6	19.4	25.8	25.4	8.6	20.7	38.6
to affiliates	10.3	11.3	2.9	3.1	7.6	8.1	12.0	13.1	0.0	0.0	0.2
Long-term	18.5	15.9	50.5	50.2	25.5	23.6	13.4	10.8	2.5	27.1	58.1
of which											
to credit institutions	12.3	10.9	43.6	44.0	17.9	16.7	7.9	6.6	0.0	17.8	50.0
to affiliates	4.8	3.7	3.1	2.5	6.3	5.6	4.2	2.9	0.0	0.0	0.0
Provisions	9.7	9.2	4.3	4.5	5.3	5.2	12.0	11.2	1.3	3.1	7.0
of which Provisions for pensions	2.1	2.1	0.4	0.4	1.1	1.0	2.7	2.6	0.0	0.0	0.0
Memo item Turnover	330.0	328.5	246.2	251.1	270.6	269.7	362.1	357.4	197.8	292.9	441.4
II Income statement											
Income	Percentage of total output										
Turnover	100.0	100.0	100.0	100.0	100.0	99.9	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Interest received	0.2	0.3	0.1	0.1	0.2	0.2	0.3	0.3	0.0	0.0	0.1
Other income ²	2.6	2.7	2.0	2.1	1.6	1.6	2.9	3.1	0.3	0.9	2.2
of which from participating interests	0.1	0.2	0.0	0.0	0.1	0.1	0.2	0.2	0.0	0.0	0.0
Total income ²	102.8	103.0	102.1	102.2	101.7	101.8	103.2	103.4	100.4	101.0	102.4
Costs											
Cost of materials	70.0	69.5	65.4	65.8	74.1	74.3	68.7	68.1	60.5	69.2	78.6
Labour costs	11.9	12.0	13.8	13.7	13.1	13.1	11.5	11.6	8.1	11.9	17.5
Depreciation	1.5	1.4	2.5	2.3	2.0	2.0	1.2	1.2	0.9	1.7	2.9
of which of tangible assets	1.4	1.3	2.4	2.2	1.8	1.7	1.2	1.1	0.9	1.6	2.7
Interest paid	0.7	0.8	2.1	2.1	1.2	1.3	0.5	0.6	0.7	1.4	2.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ²	16.3	16.8	12.4	12.1	9.2	9.2	18.8	19.3	6.2	9.6	15.8
Total costs before taxes on income ²	100.4	100.5	96.3	96.2	99.7	99.9	100.9	100.9	94.1	98.5	101.0
Annual result before taxes on income	2.4	2.5	5.8	6.0	2.0	1.8	2.4	2.5	0.7	3.2	7.6
Taxes on income and earnings	0.4	0.4	0.5	0.6	0.4	0.4	0.5	0.4	0.0	0.2	0.6
Annual result	1.9	2.0	5.3	5.4	1.6	1.4	1.9	2.1	0.6	2.9	6.9
III Other											
Inventories	Percentage of turnover										
Inventories	11.4	11.1	16.9	16.1	14.0	14.1	10.2	10.0	6.7	12.5	21.0
Short-term debtors	8.1	8.0	8.1	8.2	9.1	8.9	7.8	7.7	3.2	6.2	9.4
Annual result before taxes on income	2.4	2.5	5.8	6.0	2.0	1.8	2.4	2.5	0.7	3.2	7.6
Percentage of tangible assets											
Equity	61.9	58.1	-41.1	-43.6	33.9	33.5	90.0	80.2	-87.7	18.0	107.2
Long-term equity and liabilities	157.5	138.0	132.3	128.7	131.4	122.8	177.1	147.5	62.5	135.3	318.1
Percentage of assets											
Long-term equity and liabilities	121.6	105.8	123.5	120.3	115.5	108.1	124.6	103.9	56.8	121.3	258.2
Percentage of short-term liabilities											
Cash resources and short-term debtors	57.8	54.1	44.5	45.7	50.8	48.4	61.9	56.9	23.0	44.0	79.0
Cash resources, short-term debtors and inventories	122.6	113.6	117.0	115.3	114.6	110.2	126.7	114.9	85.0	115.5	172.7
Percentage of the balance sheet total											
Annual result and interest paid	8.8	9.3	18.1	18.7	7.7	7.4	8.7	9.6	5.7	12.2	28.0
Memo item											
Balance sheet total in € billion	25.5	27.6	1.0	1.0	7.7	7.9	16.8	18.7	-	-	-
Turnover in € billion	84.0	90.6	2.5	2.5	20.7	21.2	60.8	66.8	-	-	-
Number of enterprises	4,526	4,526	2,462	2,462	1,833	1,833	231	231	1,132	2,263	3,395

 * Including repair of motor vehicles, motorcycles and personal and household goods. — ¹ Only those financial statements for which data are available for

 both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 22 Retail trade (including sales of motor vehicles and automotive fuel) *

	Non-corporations									Of the enterprises captured in 2002		
	Total		Enterprises with turnover of ... € million						25 %	50 %	75 %	
			Less than 2.5		2.5 but less than 50		50 and more					
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]			
I Balance sheet	Cylindered sample 2001/2002 ¹											
Assets	Percentage of the balance sheet total											
Intangible assets	0.5	0.5	0.3	0.3	0.3	0.3	0.6	0.5	0.0	0.0	0.1	
Tangible assets	20.8	20.1	31.1	30.4	27.3	27.3	18.1	17.3	7.6	19.0	37.6	
of which Land and buildings	12.3	11.8	19.9	20.2	15.9	15.7	10.8	10.1	0.0	0.9	22.4	
Inventories	31.5	31.2	38.4	39.1	39.4	39.7	28.5	28.0	24.4	38.9	56.0	
of which Finished products	30.7	30.2	36.4	36.7	37.5	37.5	28.1	27.5	21.9	37.4	54.6	
Cash	5.9	5.2	6.1	5.5	6.1	5.7	5.9	5.0	0.7	2.5	8.0	
Debtors	32.4	32.3	22.2	22.9	24.7	24.8	35.5	35.2	9.7	21.6	37.5	
Short-term	31.4	30.8	21.2	22.1	23.1	23.3	34.7	33.7	8.8	20.6	36.3	
of which												
Trade debtors	8.7	9.0	13.5	14.0	13.8	13.2	6.8	7.4	1.8	10.6	25.3	
vis-à-vis affiliates	17.8	13.9	2.9	3.4	4.4	5.1	23.0	17.2	0.0	0.0	0.1	
Long-term	1.0	1.5	1.0	0.8	1.5	1.5	0.8	1.5	0.0	0.0	0.0	
of which vis-à-vis affiliates	0.4	1.1	0.4	0.3	0.8	0.8	0.2	1.3	0.0	0.0	0.0	
Investments	0.4	0.4	0.2	0.2	0.3	0.3	0.5	0.5	0.0	0.0	0.0	
Participating interests	8.1	9.9	0.9	1.0	1.5	1.5	10.6	13.1	0.0	0.0	0.4	
Capital												
Equity	17.6	17.5	- 13.6	- 14.0	10.1	11.1	21.5	20.9	- 23.4	4.6	19.5	
Liabilities	73.1	72.7	108.4	109.2	84.0	83.0	67.8	67.7	73.5	91.1	117.8	
Short-term	58.9	58.7	57.8	59.1	60.5	61.2	58.4	57.9	40.2	60.5	84.3	
of which												
to credit institutions	17.0	15.9	19.9	20.7	25.5	26.2	14.0	12.3	1.4	14.9	37.2	
Trade creditors	25.5	25.2	24.6	25.3	19.8	19.0	27.4	27.2	8.8	21.2	39.6	
to affiliates	9.7	11.0	3.8	3.6	7.3	7.9	10.7	12.4	0.0	0.0	0.6	
Long-term	14.2	14.0	50.6	50.1	23.5	21.8	9.4	9.8	1.0	24.8	56.9	
of which												
to credit institutions	10.2	10.4	44.3	44.1	16.7	16.1	6.5	7.1	0.0	16.0	49.7	
to affiliates	2.8	2.5	2.3	2.4	5.5	4.5	1.9	1.8	0.0	0.0	0.0	
Provisions	9.1	9.6	4.8	4.6	5.5	5.6	10.5	11.2	1.4	3.0	7.3	
of which Provisions for pensions	1.9	2.0	0.4	0.4	1.0	1.0	2.3	2.4	0.0	0.0	0.0	
Memo item Turnover	320.4	322.3	260.8	262.9	276.4	277.9	337.9	339.5	201.4	307.5	459.1	
II Income statement	Percentage of total output											
Income												
Turnover	100.0	100.0	100.0	99.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
Change in stocks of own products	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest received	0.3	0.3	0.1	0.1	0.2	0.2	0.3	0.3	0.0	0.0	0.1	
Other income ²	2.0	2.2	2.0	2.1	1.5	1.6	2.1	2.4	0.3	1.0	2.3	
of which from participating interests	0.2	0.2	0.0	0.0	0.1	0.1	0.2	0.2	0.0	0.0	0.0	
Total income ²	102.3	102.5	102.1	102.2	101.7	101.8	102.4	102.7	100.4	101.1	102.4	
Costs												
Cost of materials	75.2	74.4	66.0	66.2	73.6	73.6	75.9	74.9	60.2	69.8	78.1	
Labour costs	11.1	11.3	13.7	14.0	13.1	13.4	10.5	10.6	8.4	12.1	17.3	
Depreciation	1.3	1.3	2.4	2.2	1.9	1.8	1.2	1.1	0.9	1.6	2.8	
of which of tangible assets	1.3	1.2	2.3	2.2	1.7	1.6	1.1	1.0	0.8	1.5	2.6	
Interest paid	0.7	0.7	1.9	1.9	1.2	1.2	0.5	0.6	0.6	1.3	2.4	
Operating taxes	0.1	0.1	0.1	0.0	0.1	0.0	0.1	0.1	0.0	0.0	0.0	
Other costs ²	11.2	12.1	12.0	12.2	9.5	9.8	11.6	12.7	6.3	9.7	16.1	
Total costs before taxes on income ²	99.6	99.9	96.2	96.5	99.4	99.8	99.8	100.1	94.5	98.5	101.2	
Annual result before taxes on income	2.6	2.5	5.9	5.7	2.3	2.0	2.6	2.6	0.7	3.1	7.3	
Taxes on income and earnings	0.5	0.5	0.6	0.6	0.4	0.4	0.5	0.5	0.0	0.2	0.6	
Annual result	2.2	2.1	5.3	5.1	1.8	1.6	2.1	2.1	0.6	2.8	6.6	
III Other	Percentage of turnover											
Inventories	9.8	9.7	14.7	14.9	14.3	14.3	8.4	8.3	6.4	11.9	20.6	
Short-term debtors	9.8	9.6	8.1	8.4	8.4	8.4	10.3	9.9	3.2	6.4	9.4	
Annual result before taxes on income	2.6	2.5	5.9	5.7	2.3	2.0	2.6	2.6	0.7	3.1	7.3	
	Percentage of tangible assets											
Equity	84.8	86.8	- 43.5	- 46.0	37.1	40.7	118.6	120.6	- 101.1	19.7	113.2	
Long-term equity and liabilities	164.8	167.7	124.5	124.4	128.6	126.2	186.3	192.6	59.9	134.4	333.0	
	Percentage of assets											
Long-term equity and liabilities	111.8	104.3	115.6	116.1	114.3	112.0	110.7	101.4	54.6	122.8	269.1	
	Percentage of short-term liabilities											
Cash resources and short-term debtors	63.6	61.5	47.4	46.8	48.7	47.8	69.6	66.9	22.9	43.2	77.6	
Cash resources, short-term debtors and inventories	117.1	114.6	113.8	113.0	113.9	112.7	118.4	115.4	85.3	116.1	170.0	
	Percentage of the balance sheet total											
Annual result and interest paid	9.2	9.1	18.9	18.5	8.4	7.7	9.1	9.2	5.6	12.1	27.2	
Memo item												
Balance sheet total in € billion	25.2	25.4	0.8	0.8	6.2	6.1	18.2	18.5	-	-	-	
Turnover in € billion	80.6	82.0	2.1	2.1	17.0	17.1	61.6	62.9	-	-	-	
Number of enterprises	3,620	3,620	1,918	1,918	1,496	1,496	206	206	905	1,810	2,715	

* Including repair of motor vehicles, motorcycles and personal and household goods. — ¹ Only those financial statements for which data are available for

both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

23 Transport (excluding railways) *

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.9	1.2	1.0	0.5	0.5	0.7	1.0	0.0	0.0	0.3
Tangible assets	48.3	46.4	55.4	55.3	49.1	48.2	48.0	45.8	18.0	46.5	66.1
of which Land and buildings	15.3	15.5	16.8	17.3	18.9	18.7	14.4	14.7	0.0	0.4	18.2
Inventories	2.1	2.0	1.7	1.8	2.5	2.3	2.0	2.0	0.0	0.5	1.9
of which Finished products	0.6	0.6	0.6	0.5	0.9	0.8	0.5	0.5	0.0	0.0	0.0
Cash	4.0	5.9	6.7	7.0	7.7	8.1	3.1	5.3	0.5	3.0	10.8
Debtors	33.8	34.2	31.4	30.9	35.3	35.2	33.5	34.1	19.7	36.5	60.4
Short-term	28.3	25.4	29.1	28.3	33.3	32.9	27.1	23.6	18.1	34.2	56.5
of which											
Trade debtors	11.6	10.8	15.6	15.0	17.3	16.2	10.2	9.6	7.0	19.8	35.8
vis-à-vis affiliates	12.4	11.0	7.5	7.8	11.3	12.4	12.7	10.8	0.0	0.1	10.2
Long-term	5.5	8.9	2.3	2.6	2.0	2.2	6.4	10.5	0.0	0.0	0.4
of which vis-à-vis affiliates	4.3	7.4	1.3	1.6	0.6	0.9	5.1	8.9	0.0	0.0	0.0
Investments	1.7	0.4	0.3	0.4	0.4	0.7	2.0	0.4	0.0	0.0	0.0
Participating interests	8.7	9.5	1.6	1.8	3.9	4.4	9.9	10.8	0.0	0.0	0.5
Capital											
Equity	25.4	22.1	3.6	4.2	21.5	22.4	26.6	22.3	0.7	9.1	23.0
Liabilities	48.4	51.1	88.1	86.6	62.0	60.3	44.7	48.4	61.5	82.1	95.3
Short-term	29.0	28.3	47.6	45.4	39.3	37.7	26.3	26.0	28.4	49.3	72.1
of which											
to credit institutions	5.3	5.9	18.2	16.4	9.0	8.6	4.2	5.2	0.4	7.5	20.5
Trade creditors	9.9	8.6	12.6	12.3	14.2	12.3	8.9	7.7	4.8	12.6	24.8
to affiliates	7.5	7.6	4.9	5.3	7.7	8.5	7.5	7.5	0.0	0.0	4.9
Long-term	19.4	22.7	40.5	41.2	22.6	22.6	18.4	22.4	0.0	19.6	48.9
of which											
to credit institutions	12.0	12.6	35.8	36.8	17.6	17.2	10.3	11.1	0.0	13.0	41.6
to affiliates	4.9	5.5	3.6	2.9	3.5	3.6	5.3	6.0	0.0	0.0	0.0
Provisions	25.3	25.9	8.0	8.5	15.9	16.6	27.7	28.3	2.5	6.5	13.6
of which Provisions for pensions	10.3	10.8	2.1	2.1	7.8	7.9	11.0	11.6	0.0	0.0	1.1
Memo item Turnover	137.3	137.5	146.3	148.0	142.1	142.2	136.1	136.3	126.9	211.5	333.3
II Income statement											
Income	Percentage of total output										
Turnover	99.9	99.9	100.0	99.9	99.9	99.8	99.9	100.0	100.0	100.0	100.0
Change in stocks of own products	0.1	0.1	0.0	0.1	0.1	0.2	0.1	0.0	0.0	0.0	0.0
Interest received	0.7	0.9	0.3	0.3	0.6	0.6	0.8	0.9	0.0	0.1	0.4
Other income ²	8.6	7.9	8.7	8.8	7.0	7.1	8.9	8.1	1.4	3.4	8.3
of which from participating interests	0.8	0.4	0.3	0.1	0.5	0.5	0.9	0.4	0.0	0.0	0.0
Total income ²	109.3	108.8	109.1	109.1	107.6	107.7	109.7	109.0	101.6	103.7	108.9
Costs											
Cost of materials	60.5	62.1	20.5	20.3	48.1	47.9	64.1	66.2	1.4	23.1	54.8
Labour costs	19.3	19.7	33.0	32.9	30.9	30.8	16.4	16.9	16.7	29.5	41.3
Depreciation	5.9	6.3	11.7	11.0	6.5	6.3	5.6	6.2	2.4	6.4	12.3
of which of tangible assets	5.7	5.4	11.6	10.8	6.3	6.1	5.4	5.1	2.2	6.3	12.1
Interest paid	1.3	1.4	2.6	2.7	1.7	1.7	1.1	1.3	0.5	1.4	3.1
Operating taxes	0.1	0.2	0.6	0.4	0.3	0.3	0.1	0.2	0.0	0.1	0.6
Other costs ²	21.2	20.1	37.4	37.6	21.5	21.7	20.8	19.3	13.6	28.5	43.5
Total costs before taxes on income ²	108.3	109.9	105.7	104.9	109.0	108.8	108.2	110.2	98.2	101.8	107.0
Annual result before taxes on income	1.0	-1.1	3.4	4.2	-1.3	-1.1	1.5	-1.2	0.1	1.8	6.3
Taxes on income and earnings	0.9	0.2	0.8	0.8	1.0	0.9	0.9	0.1	0.0	0.2	0.9
Annual result	0.1	-1.3	2.6	3.3	-2.3	-2.0	0.6	-1.3	0.1	1.4	5.2
III Other											
Inventories	Percentage of turnover										
Inventories	1.5	1.5	1.2	1.2	1.7	1.6	1.5	1.5	0.0	0.3	1.1
Short-term debtors	20.6	18.4	19.9	19.2	23.4	23.2	19.9	17.3	9.8	14.4	22.1
Annual result before taxes on income	1.0	-1.1	3.4	4.2	-1.3	-1.1	1.5	-1.2	0.1	1.8	6.3
Equity	Percentage of tangible assets										
Equity	52.5	47.6	6.4	7.7	43.7	46.5	55.5	48.7	1.2	23.0	80.5
Long-term equity and liabilities	117.3	122.8	87.7	91.3	107.3	111.5	120.1	126.1	61.6	101.4	169.2
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	89.2	86.4	80.3	82.9	94.5	96.6	88.3	84.6	55.8	93.0	131.8
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	116.5	110.8	75.7	78.4	104.6	109.6	121.7	112.1	57.7	94.6	139.9
Cash resources, short-term debtors and inventories	123.7	118.0	79.3	82.5	110.8	115.8	129.4	119.8	62.3	100.6	145.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	1.9	0.1	7.7	8.9	-0.8	-0.4	2.4	0.1	2.9	6.6	12.9
Memo item											
Balance sheet total in € billion	39.9	40.9	0.6	0.6	7.2	7.3	32.2	33.0	-	-	-
Turnover in € billion	54.8	56.3	0.8	0.8	10.2	10.4	43.8	45.0	-	-	-
Number of enterprises	1,793	1,793	789	789	880	880	124	124	448	897	1,345

* Excluding railways and communication. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

cont'd: 23 Transport (excluding railways) *

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.9	1.0	1.1	0.9	0.5	0.5	1.0	1.0	0.0	0.0	0.2
Tangible assets	44.3	41.1	59.2	58.5	48.7	47.3	43.4	39.8	19.6	47.1	67.6
of which Land and buildings	16.9	16.6	17.8	17.5	16.4	16.4	16.9	16.6	0.0	0.1	14.6
Inventories	3.5	3.2	1.4	2.1	2.6	2.7	3.6	3.3	0.0	0.4	2.0
of which Finished products	1.0	0.4	0.4	0.5	0.7	0.8	1.1	0.3	0.0	0.0	0.0
Cash	5.3	9.6	6.5	6.3	8.6	8.5	4.7	9.9	0.5	2.8	10.4
Debtors	34.7	32.8	27.7	28.1	34.5	34.8	34.9	32.5	19.0	35.6	57.5
Short-term	24.9	23.3	26.0	27.0	32.4	33.0	23.7	21.8	18.2	33.7	54.5
of which											
Trade debtors	9.9	9.3	14.7	14.7	16.0	16.0	8.8	8.1	7.0	19.3	35.8
vis-à-vis affiliates	11.5	10.8	6.0	7.2	11.9	12.6	11.5	10.6	0.0	0.1	9.7
Long-term	9.8	9.4	1.7	1.1	2.1	1.8	11.2	10.8	0.0	0.0	0.1
of which vis-à-vis affiliates	8.5	8.1	0.8	0.2	0.9	0.8	9.8	9.4	0.0	0.0	0.0
Investments	1.5	1.6	0.6	0.5	0.6	0.9	1.6	1.8	0.0	0.0	0.0
Participating interests	9.2	10.1	1.5	1.6	3.8	4.4	10.2	11.1	0.0	0.0	0.5
Capital											
Equity	23.4	21.4	3.9	5.1	21.8	23.7	24.0	21.3	0.2	9.7	23.7
Liabilities	50.8	50.8	87.2	85.8	60.7	59.0	48.6	48.9	60.6	81.1	95.3
Short-term	28.3	26.7	48.7	46.5	38.1	38.6	26.4	24.5	29.4	50.5	74.8
of which											
to credit institutions	5.8	3.8	21.1	19.6	8.8	9.0	5.1	2.8	1.0	9.3	25.5
Trade creditors	7.9	7.0	11.5	10.7	12.8	13.0	7.0	6.0	4.4	11.9	24.6
to affiliates	8.2	9.1	4.8	4.9	8.0	8.9	8.3	9.2	0.0	0.0	4.7
Long-term	22.5	24.1	38.5	39.3	22.6	20.5	22.2	24.4	0.0	19.0	45.9
of which											
to credit institutions	13.3	12.5	35.1	35.9	17.2	15.8	12.3	11.6	0.0	12.2	39.8
to affiliates	5.4	6.8	2.1	2.2	3.4	2.8	5.8	7.5	0.0	0.0	0.0
Provisions	24.8	26.9	8.4	8.8	16.4	16.3	26.4	28.8	2.6	6.8	14.4
of which Provisions for pensions	9.9	10.1	2.1	2.0	7.6	6.6	10.4	10.8	0.0	0.0	0.6
Memo item Turnover	135.2	127.9	150.7	149.3	148.1	151.9	132.8	123.8	131.5	222.5	348.3
II Income statement											
Income	Percentage of total output										
Turnover	99.8	99.9	99.9	99.5	99.8	99.9	99.8	99.9	100.0	100.0	100.0
Change in stocks of own products	0.2	0.1	0.1	0.5	0.2	0.1	0.2	0.1	0.0	0.0	0.0
Interest received	0.9	0.9	0.3	0.3	0.5	0.6	1.0	1.0	0.0	0.1	0.3
Other income ²	7.4	8.3	8.2	8.4	7.3	7.5	7.4	8.5	1.5	3.7	8.7
of which from participating interests	0.6	0.2	0.1	0.1	0.4	0.3	0.6	0.2	0.0	0.0	0.0
Total income ²	108.4	109.2	108.5	108.7	107.9	108.0	108.4	109.5	101.7	103.9	109.1
Costs											
Cost of materials	62.5	60.1	15.5	14.6	48.3	48.5	65.9	63.1	0.3	18.9	51.7
Labour costs	19.2	19.8	33.4	34.1	31.7	31.2	16.6	17.3	18.5	30.0	41.6
Depreciation	6.2	5.9	11.4	10.7	6.5	5.8	6.0	5.8	2.3	6.7	12.2
of which of tangible assets	5.2	4.8	11.3	10.6	6.3	5.6	4.9	4.6	2.2	6.7	12.1
Interest paid	1.5	1.4	2.7	2.7	1.7	1.5	1.5	1.4	0.5	1.4	2.9
Operating taxes	0.2	0.2	0.5	0.5	0.3	0.3	0.2	0.1	0.0	0.2	0.7
Other costs ²	19.3	21.4	40.6	42.0	21.2	22.3	18.6	20.8	15.5	32.7	48.5
Total costs before taxes on income ²	108.8	108.7	104.1	104.7	109.7	109.6	108.8	108.6	98.6	101.9	107.6
Annual result before taxes on income	-0.5	0.5	4.4	4.0	-1.8	-1.6	-0.3	0.9	0.2	2.0	6.1
Taxes on income and earnings	0.3	0.6	0.7	0.7	0.7	0.7	0.2	0.5	0.0	0.2	0.8
Annual result	-0.8	-0.1	3.6	3.3	-2.5	-2.3	-0.6	0.3	0.1	1.5	5.1
III Other											
Inventories	Percentage of turnover										
Inventories	2.6	2.5	0.9	1.4	1.7	1.8	2.7	2.6	0.0	0.2	1.1
Short-term debtors	18.4	18.3	17.3	18.1	21.9	21.7	17.8	17.6	9.7	13.8	20.7
Annual result before taxes on income	-0.5	0.5	4.4	4.0	-1.8	-1.6	-0.3	0.9	0.2	2.0	6.1
Equity	Percentage of tangible assets										
Equity	52.9	52.0	6.6	8.6	44.8	50.0	55.3	53.4	0.3	23.3	74.0
Long-term equity and liabilities	128.7	137.4	80.3	84.9	108.5	109.0	133.5	143.9	55.5	96.2	151.8
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	87.0	91.3	74.7	79.7	95.1	94.2	86.1	91.1	51.8	88.6	125.7
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	107.3	128.7	67.5	72.2	107.9	108.2	108.3	135.4	52.1	89.7	140.1
Cash resources, short-term debtors and inventories	119.5	140.5	70.4	76.8	114.6	115.1	122.0	148.6	56.5	95.4	145.7
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	1.0	1.8	9.6	9.0	-1.2	-1.3	1.2	2.1	3.1	7.1	13.8
Memo item											
Balance sheet total in € billion	47.4	49.6	0.6	0.6	6.6	6.7	40.2	42.3	-	-	-
Turnover in € billion	64.0	63.4	0.9	1.0	9.8	10.1	53.3	52.3	-	-	-
Number of enterprises	1,870	1,870	876	876	871	871	123	123	468	935	1,403

* Excluding railways and communication. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

German enterprises

24 Real estate services

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Tangible assets	73.1	72.2	67.2	67.0	73.4	73.4	73.9	71.8	28.7	74.0	91.7
of which Land and buildings	70.9	70.1	62.6	62.9	71.3	71.4	72.1	70.1	18.1	65.4	89.1
Inventories	9.3	9.4	7.7	8.1	10.2	10.3	8.5	8.6	0.0	0.0	4.4
of which Finished products	3.3	3.1	3.8	3.8	3.7	3.3	2.9	2.6	0.0	0.0	0.0
Cash	3.5	3.2	4.0	4.2	4.1	3.7	2.7	2.3	0.0	1.0	5.2
Debtors	8.9	9.6	13.8	13.4	7.5	7.7	9.6	11.2	1.1	6.0	22.9
Short-term	7.7	8.4	12.2	11.3	6.6	6.9	8.3	9.6	0.8	4.4	18.3
of which											
Trade debtors	1.4	1.4	1.2	1.1	1.1	1.1	1.9	1.8	0.0	0.1	1.0
vis-à-vis affiliates	4.8	5.3	8.7	8.1	3.9	4.2	5.1	6.0	0.0	0.0	7.0
Long-term	1.2	1.2	1.6	2.1	1.0	0.8	1.3	1.6	0.0	0.0	0.0
of which vis-à-vis affiliates	0.6	0.7	0.9	1.4	0.4	0.4	0.7	0.9	0.0	0.0	0.0
Investments	0.9	1.0	0.7	0.6	1.1	1.1	0.6	0.9	0.0	0.0	0.0
Participating interests	4.0	4.4	6.2	6.4	3.4	3.5	4.4	5.0	0.0	0.0	1.6
Capital											
Equity	24.6	25.0	13.9	14.1	27.8	27.2	22.7	24.5	- 1.2	10.8	35.4
Liabilities	68.7	68.6	81.6	81.7	67.5	68.2	67.7	66.5	57.7	83.1	99.0
Short-term	19.8	20.2	27.5	28.5	19.9	19.6	18.1	19.2	5.6	15.8	53.0
of which											
to credit institutions	7.7	7.9	15.0	14.3	8.5	8.6	5.3	5.7	0.0	2.1	15.2
Trade creditors	1.8	1.6	1.7	1.4	1.6	1.5	1.9	1.8	0.0	0.4	1.7
to affiliates	4.1	5.1	7.4	8.5	3.4	3.8	4.4	6.1	0.0	0.0	6.6
Long-term	49.0	48.4	54.1	53.2	47.6	48.6	49.6	47.3	7.8	46.7	75.7
of which											
to credit institutions	39.6	40.3	44.6	44.6	38.6	40.5	39.7	39.3	0.0	34.1	64.4
to affiliates	3.5	3.7	8.0	7.3	3.2	3.6	2.9	3.1	0.0	0.0	1.2
Provisions	6.0	5.7	3.5	3.3	4.4	4.3	8.5	8.0	0.3	1.1	5.1
of which Provisions for pensions	0.9	0.9	0.4	0.4	0.8	0.8	1.2	1.2	0.0	0.0	0.0
Memo item Turnover	19.1	18.8	14.9	14.5	16.6	16.2	23.3	22.9	10.0	16.0	33.0
II Income statement											
Income	Percentage of total output										
Turnover	98.3	97.7	99.2	97.7	97.9	97.4	98.4	97.9	100.0	100.0	100.0
Change in stocks of own products	1.7	2.3	0.8	2.3	2.1	2.6	1.6	2.1	0.0	0.0	0.0
Interest received	2.1	2.3	4.4	3.9	2.3	2.4	1.7	2.1	0.0	0.6	3.0
Other income ²	14.9	14.8	22.8	22.6	13.6	14.2	15.1	14.3	0.5	3.7	15.7
of which from participating interests	2.6	2.5	6.6	7.2	2.7	2.7	2.1	1.8	0.0	0.0	0.0
Total income ²	117.1	117.1	127.2	126.6	115.9	116.6	116.8	116.4	101.6	106.7	121.5
Costs											
Cost of materials	53.7	52.5	24.4	24.4	50.9	49.9	60.0	58.3	0.0	0.0	44.6
Labour costs	10.7	10.5	9.9	9.4	10.0	10.2	11.5	10.8	0.0	1.4	11.4
Depreciation	16.2	16.8	26.1	28.0	18.6	21.3	12.7	11.5	6.6	19.1	37.4
of which of tangible assets	15.1	15.9	25.1	25.2	17.8	20.4	11.5	10.8	5.8	18.2	35.9
Interest paid	15.2	15.9	25.8	26.8	17.0	17.9	12.3	12.8	7.2	20.8	39.4
Operating taxes	1.2	1.1	1.0	0.9	1.4	1.2	1.1	1.1	0.0	0.0	1.7
Other costs ²	15.5	15.6	26.4	25.3	14.0	14.7	15.6	15.1	5.5	14.0	34.3
Total costs before taxes on income ²	112.6	112.4	113.6	114.8	111.9	115.2	113.2	109.7	83.5	102.4	127.7
Annual result before taxes on income	4.4	4.7	13.7	11.8	4.0	1.4	3.7	6.7	- 6.7	6.1	32.4
Taxes on income and earnings	1.6	1.4	2.7	2.5	1.7	1.3	1.4	1.3	0.0	0.0	1.6
Annual result	2.8	3.3	11.0	9.3	2.3	0.1	2.3	5.4	- 6.9	5.2	29.5
III Other											
Inventories	Percentage of turnover										
Inventories	48.7	49.9	52.1	55.6	61.9	63.5	36.5	37.4	0.0	0.0	29.4
Short-term debtors	40.4	44.6	82.2	77.6	39.7	42.8	35.6	41.9	4.6	18.1	72.4
Annual result before taxes on income	4.5	4.8	13.8	12.1	4.1	1.4	3.7	6.9	- 7.1	6.1	32.0
Equity	Percentage of tangible assets										
Equity	33.6	34.6	20.7	21.1	37.8	37.1	30.8	34.1	- 0.9	23.2	64.2
Long-term equity and liabilities	103.0	104.1	103.5	102.8	104.7	105.2	100.7	103.0	83.4	102.7	149.8
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	95.7	96.1	92.3	90.7	98.1	98.7	93.3	93.9	76.1	99.0	120.5
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	59.5	60.0	60.4	55.5	56.7	57.7	63.0	64.2	15.8	57.0	168.0
Cash resources, short-term debtors and inventories	106.6	106.6	88.5	83.8	108.2	110.1	109.9	108.9	31.5	103.0	218.8
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	3.5	3.7	5.5	5.4	3.3	3.0	3.4	4.3	2.3	5.1	10.4
Memo item											
Balance sheet total in € billion	175.5	179.2	14.4	14.7	89.6	90.6	71.6	73.9	-	-	-
Turnover in € billion	33.6	33.7	2.1	2.1	14.8	14.7	16.6	16.9	-	-	-
Number of enterprises	5,092	5,092	3,746	3,746	1,240	1,240	106	106	1,273	2,546	3,819

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 24 Real estate services

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										had a ratio of less than [...%]
	2001	2002	2001	2002	2001	2002	2001	2002	2001	2002	
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Tangible assets	72.7	71.4	67.3	66.1	74.9	73.9	71.2	69.7	35.1	77.1	92.2
of which Land and buildings	70.1	69.0	63.2	62.2	72.4	71.4	68.9	67.7	25.0	68.1	89.8
Inventories	8.9	8.4	7.5	7.9	9.0	8.5	9.0	8.4	0.0	0.0	3.6
of which Finished products	3.3	3.4	3.7	3.8	3.4	3.4	3.1	3.3	0.0	0.0	0.0
Cash	3.3	3.6	4.3	4.1	3.7	4.1	2.6	3.0	0.0	1.0	4.8
Debtors	9.7	10.4	13.9	14.4	7.5	8.8	11.2	11.3	1.0	5.7	22.8
Short-term	8.4	8.9	11.3	12.1	6.8	7.9	9.6	9.5	0.8	4.2	19.3
of which											
Trade debtors	1.3	1.4	1.0	1.0	1.0	1.3	1.6	1.5	0.0	0.0	0.9
vis-à-vis affiliates	5.4	5.8	8.1	8.9	4.0	4.9	6.4	6.3	0.0	0.0	7.3
Long-term	1.3	1.5	2.5	2.4	0.7	1.0	1.7	1.8	0.0	0.0	0.0
of which vis-à-vis affiliates	0.7	0.7	1.7	1.3	0.3	0.4	0.9	1.0	0.0	0.0	0.0
Investments	0.9	0.8	0.5	0.5	1.1	0.9	0.8	0.8	0.0	0.0	0.0
Participating interests	4.3	5.1	6.2	6.5	3.4	3.5	4.9	6.6	0.0	0.0	1.9
Capital											
Equity	25.7	25.9	15.5	15.7	28.2	28.7	25.0	24.8	0.0	13.3	37.7
Liabilities	67.8	68.0	80.3	80.4	67.0	66.9	66.4	67.1	56.0	81.2	98.6
Short-term	19.4	20.6	27.7	28.3	17.3	19.4	20.0	20.6	5.2	14.2	50.8
of which											
to credit institutions	7.0	7.4	14.6	14.8	6.9	7.5	5.7	6.0	0.0	1.9	11.8
Trade creditors	1.6	1.5	1.4	1.4	1.5	1.5	1.7	1.5	0.0	0.3	1.4
to affiliates	5.7	6.4	8.3	8.7	3.7	4.2	7.3	8.2	0.0	0.0	7.7
Long-term	48.4	47.4	52.7	52.0	49.7	47.5	46.4	46.5	6.7	46.7	74.4
of which											
to credit institutions	40.3	39.6	43.6	43.1	41.9	41.2	38.2	37.5	0.0	35.9	65.1
to affiliates	3.4	3.4	7.1	6.7	3.5	3.0	2.7	3.2	0.0	0.0	0.3
Provisions	5.7	5.4	3.3	3.2	4.5	4.2	7.5	7.0	0.3	1.1	4.7
of which Provisions for pensions	0.8	0.8	0.6	0.6	0.7	0.7	0.9	0.9	0.0	0.0	0.0
Memo item Turnover	16.6	16.8	14.1	13.6	16.1	16.2	17.5	17.9	9.9	15.5	28.6
II Income statement											
Income	Percentage of total output										
Turnover	97.4	99.3	97.5	97.6	97.9	101.0	97.1	98.0	100.0	100.0	100.0
Change in stocks of own products	2.6	0.7	2.5	2.4	2.1	-1.0	2.9	2.0	0.0	0.0	0.0
Interest received	2.6	2.4	4.2	3.9	2.4	2.4	2.5	2.3	0.0	0.5	2.7
Other income ²	17.3	23.3	27.1	21.8	13.4	23.8	19.6	22.9	0.1	3.3	15.6
of which from participating interests	3.2	1.7	9.4	6.3	2.3	2.4	3.1	0.4	0.0	0.0	0.0
Total income ²	119.9	125.7	131.3	125.7	115.9	126.2	122.0	125.2	101.3	106.2	120.9
Costs											
Cost of materials	48.4	49.2	24.3	23.1	48.4	47.6	51.7	54.0	0.0	0.0	41.0
Labour costs	10.4	10.3	9.2	9.0	10.3	10.2	10.6	10.5	0.0	0.6	10.9
Depreciation	20.9	21.4	29.5	29.6	23.2	22.0	17.5	19.8	8.6	21.2	38.5
of which of tangible assets	19.7	18.8	27.4	27.3	22.3	20.6	16.2	16.1	7.9	20.2	36.9
Interest paid	17.3	17.4	26.8	27.3	17.8	18.3	15.5	15.3	7.9	21.3	38.6
Operating taxes	1.3	1.2	0.9	0.8	1.3	1.2	1.4	1.2	0.0	0.0	1.6
Other costs ²	16.9	19.9	24.5	23.5	15.2	18.9	17.6	20.4	5.4	13.7	33.0
Total costs before taxes on income ²	115.2	119.4	115.3	113.3	116.1	118.1	114.4	121.3	80.6	101.6	125.6
Annual result before taxes on income	4.6	6.3	16.0	12.5	-0.3	8.1	7.7	3.9	-5.5	6.9	34.8
Taxes on income and earnings	1.3	1.6	2.7	2.4	1.4	1.1	1.1	2.0	0.0	0.0	1.8
Annual result	3.3	4.7	13.3	10.1	-1.7	6.9	6.6	1.9	-5.8	6.1	32.0
III Other											
Inventories	Percentage of turnover										
Inventories	53.5	50.3	53.2	58.2	55.6	52.4	51.6	47.3	0.0	0.0	27.0
Short-term debtors	50.5	53.2	80.2	88.6	41.9	48.5	54.7	53.1	4.5	18.7	78.5
Annual result before taxes on income	4.8	6.4	16.4	12.8	-0.3	8.0	7.9	4.0	-5.5	6.7	34.4
Percentage of tangible assets											
Equity	35.4	36.2	23.1	23.7	37.6	38.8	35.0	35.5	0.2	25.7	66.9
Long-term equity and liabilities	104.2	104.8	103.8	104.8	105.7	104.9	102.6	104.8	83.6	102.1	143.7
Percentage of assets											
Long-term equity and liabilities	96.2	95.5	91.4	91.9	99.5	98.4	93.6	93.1	75.8	98.9	118.4
Percentage of short-term liabilities											
Cash resources and short-term debtors	62.7	62.6	57.5	58.1	64.0	64.6	62.8	61.8	17.0	60.3	176.4
Cash resources, short-term debtors and inventories	108.6	103.6	84.7	86.0	115.8	108.6	107.9	102.8	32.5	101.9	229.3
Percentage of the balance sheet total											
Annual result and interest paid	3.5	3.7	5.8	5.2	2.7	4.1	4.0	3.1	2.3	5.3	10.1
Memo item											
Balance sheet total in € billion	182.4	184.7	14.0	14.2	85.0	85.7	83.4	84.7	-	-	-
Turnover in € billion	30.3	31.0	2.0	1.9	13.7	13.9	14.6	15.1	-	-	-
Number of enterprises	4,610	4,610	3,381	3,381	1,115	1,115	114	114	1,153	2,305	3,458

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

25 Computer and related services

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	5.5	3.9	3.2	2.9	3.0	3.5	6.1	4.0	0.0	0.6	2.7
Tangible assets	22.8	20.3	19.5	18.5	13.0	14.2	25.3	21.5	3.7	9.2	20.1
of which Land and buildings	5.8	5.1	5.2	5.0	4.2	4.6	6.2	5.3	0.0	0.0	0.0
Inventories	6.3	5.1	10.6	12.8	10.2	9.7	5.2	4.1	0.2	5.2	19.1
of which Finished products	3.2	2.1	5.3	6.2	5.0	4.6	2.7	1.6	0.0	0.6	10.6
Cash	9.2	7.0	13.5	12.6	18.4	16.8	6.8	5.0	0.6	5.2	20.0
Debtors	40.5	40.0	47.7	47.4	41.3	44.6	40.2	39.0	32.8	51.3	68.4
Short-term	39.0	38.5	46.0	45.0	39.6	42.8	38.8	37.5	30.4	49.3	66.9
of which											
Trade debtors	19.0	11.4	29.4	26.8	25.0	25.4	17.4	8.4	15.4	29.3	49.4
vis-à-vis affiliates	16.9	21.7	9.6	11.5	10.0	12.8	18.7	23.6	0.0	0.7	10.8
Long-term	1.5	1.5	1.7	2.4	1.7	1.7	1.4	1.5	0.0	0.0	0.5
of which vis-à-vis affiliates	0.9	0.9	0.1	0.4	1.1	1.1	0.8	0.9	0.0	0.0	0.0
Investments	3.1	2.2	1.6	2.0	4.5	2.4	2.8	2.2	0.0	0.0	0.0
Participating interests	11.4	20.2	3.0	2.9	8.8	8.0	12.1	22.9	0.0	0.0	0.5
Capital											
Equity	32.1	31.6	9.4	-0.4	37.6	33.1	30.9	31.6	4.7	15.8	31.0
Liabilities	44.5	47.4	73.7	84.3	47.6	51.4	43.4	46.3	43.1	63.6	84.7
Short-term	38.6	42.1	51.8	59.5	39.6	43.1	38.2	41.8	32.4	53.1	69.2
of which											
to credit institutions	3.6	9.0	10.4	10.9	5.7	7.3	3.0	9.4	0.0	1.3	16.7
Trade creditors	12.1	8.4	16.9	17.4	13.3	12.4	11.7	7.5	5.3	15.0	30.9
to affiliates	15.5	18.0	10.0	14.1	9.8	11.0	17.0	19.5	0.0	0.0	7.1
Long-term	5.8	5.3	21.9	24.8	8.1	8.3	5.1	4.5	0.0	0.2	17.5
of which											
to credit institutions	1.9	1.8	9.4	10.2	3.9	4.1	1.3	1.2	0.0	0.0	6.2
to affiliates	3.7	2.8	10.7	12.1	3.5	3.9	3.7	2.5	0.0	0.0	0.0
Provisions	22.4	20.0	15.8	14.8	13.2	13.7	24.8	21.3	5.3	12.3	23.8
of which Provisions for pensions	6.2	6.1	3.5	3.5	2.3	2.5	7.2	6.9	0.0	0.0	2.3
Memo item Turnover	154.1	143.5	212.3	209.2	157.7	171.8	152.6	137.2	162.3	267.4	392.3
II Income statement											
Income	Percentage of total output										
Turnover	100.0	99.8	99.2	98.5	99.5	99.8	100.2	99.8	100.0	100.0	100.0
Change in stocks of own products	0.0	0.2	0.8	1.5	0.5	0.2	-0.2	0.2	0.0	0.0	0.0
Interest received	0.5	0.5	0.2	0.3	0.7	0.7	0.5	0.5	0.0	0.1	0.5
Other income ²	5.3	9.9	4.9	5.3	4.5	4.8	5.5	11.2	0.8	2.0	4.8
of which from participating interests	0.9	2.7	0.9	1.1	0.4	0.4	1.0	3.3	0.0	0.0	0.0
Total income ²	105.8	110.4	105.2	105.6	105.2	105.6	106.0	111.7	101.0	102.4	105.5
Costs											
Cost of materials	37.8	37.5	42.5	42.2	49.6	47.9	34.6	34.8	16.8	41.8	69.2
Labour costs	28.0	27.9	34.4	36.2	30.1	31.6	27.4	26.9	15.2	31.6	49.2
Depreciation	8.2	9.6	4.4	4.6	4.3	6.8	9.3	10.3	1.1	2.6	5.6
of which of tangible assets	7.6	7.9	4.3	4.4	3.8	3.9	8.6	8.9	1.0	2.3	4.8
Interest paid	0.7	0.9	1.0	1.3	0.7	0.8	0.7	0.9	0.1	0.5	1.3
Operating taxes	0.1	0.0	0.2	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0
Other costs ²	25.5	25.0	22.6	23.3	20.2	21.4	26.9	25.9	9.0	17.4	28.8
Total costs before taxes on income ²	100.3	100.9	105.1	107.6	104.9	108.6	99.0	98.9	96.8	100.2	105.8
Annual result before taxes on income	5.5	9.5	0.0	-2.0	0.2	-3.0	7.0	12.8	0.0	1.9	6.7
Taxes on income and earnings	2.5	2.6	1.6	1.3	1.8	1.3	2.7	2.9	0.0	0.2	1.4
Annual result	3.0	6.9	-1.5	-3.3	-1.6	-4.3	4.3	9.9	-0.1	1.3	4.8
III Other											
Inventories	Percentage of turnover										
Inventories	4.1	3.5	5.0	6.1	6.5	5.7	3.4	3.0	0.1	1.9	6.1
Short-term debtors	25.3	26.8	21.7	21.5	25.1	24.9	25.4	27.4	11.3	17.5	26.0
Annual result before taxes on income	5.5	9.5	0.0	-2.1	0.2	-3.0	7.0	12.8	0.0	1.9	6.7
Percentage of tangible assets											
Equity	140.5	156.0	48.2	-2.4	289.9	233.2	122.1	147.1	31.3	139.5	460.5
Long-term equity and liabilities	193.8	212.7	189.1	159.0	370.2	309.6	171.1	200.3	116.0	272.6	728.7
Percentage of assets											
Long-term equity and liabilities	105.2	92.2	132.6	106.3	180.1	158.2	94.2	84.9	80.0	162.1	371.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	130.7	111.5	117.1	98.6	157.6	143.3	123.9	105.0	81.8	122.2	188.4
Cash resources, short-term debtors and inventories	146.9	123.5	137.6	120.0	183.5	165.8	137.5	114.8	107.2	145.3	219.4
Percentage of the balance sheet total											
Annual result and interest paid	5.7	11.2	-1.1	-4.1	-1.4	-6.0	7.6	14.8	0.8	5.9	13.7
Memo item											
Balance sheet total in € billion	13.3	16.0	0.1	0.1	2.6	2.7	10.6	13.2	-	-	-
Turnover in € billion	20.5	22.9	0.2	0.3	4.2	4.6	16.1	18.1	-	-	-
Number of enterprises	726	726	268	268	384	384	74	74	182	363	545

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 25 Computer and related services

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	3.5	7.6	2.7	2.2	3.9	4.3	3.4	8.4	0.1	0.6	2.0
Tangible assets	17.8	18.4	17.4	18.4	12.5	12.2	19.1	19.8	4.1	8.3	19.0
of which Land and buildings	6.2	7.0	4.8	5.9	4.0	4.8	6.8	7.6	0.0	0.0	0.3
Inventories	5.0	4.9	10.2	12.7	8.3	8.8	4.2	3.9	0.2	5.6	19.0
of which Finished products	1.9	1.7	4.7	5.9	3.3	3.2	1.5	1.3	0.0	0.3	8.1
Cash	7.9	9.2	11.1	11.0	17.4	17.9	5.5	7.1	0.7	6.4	21.6
Debtors	38.1	43.6	46.4	43.1	42.9	43.0	36.8	43.7	29.5	49.4	67.9
Short-term	36.6	36.8	44.4	41.0	40.7	41.0	35.6	35.7	27.3	46.2	65.9
of which											
Trade debtors	13.9	12.1	24.8	23.4	24.6	21.8	11.2	9.7	13.2	26.5	45.9
vis-à-vis affiliates	19.0	21.1	14.0	12.0	11.7	13.3	20.8	23.0	0.0	1.1	13.3
Long-term	1.5	6.8	2.0	2.1	2.3	2.0	1.3	8.0	0.0	0.0	0.4
of which vis-à-vis affiliates	0.7	5.8	0.3	0.1	1.5	1.2	0.5	6.9	0.0	0.0	0.0
Investments	3.0	1.7	3.2	3.0	5.8	5.4	2.3	0.8	0.0	0.0	0.0
Participating interests	23.6	13.0	7.8	8.6	8.3	7.3	27.5	14.3	0.0	0.0	1.0
Capital											
Equity	32.7	32.4	-4.4	2.8	35.6	35.0	32.4	32.1	4.8	17.3	33.7
Liabilities	46.0	43.1	86.5	81.8	48.0	46.8	45.0	41.8	37.9	61.2	84.4
Short-term	38.6	37.8	49.3	63.0	40.2	38.7	38.0	37.3	28.1	49.9	71.0
of which											
to credit institutions	6.6	2.9	12.6	16.8	7.8	6.9	6.3	1.8	0.0	0.7	16.5
Trade creditors	8.1	7.2	14.7	14.7	10.5	10.2	7.4	6.5	3.8	11.3	25.4
to affiliates	16.2	19.5	8.4	13.7	10.6	8.8	17.6	22.1	0.0	0.2	7.4
Long-term	7.4	5.3	37.2	18.8	7.8	8.1	6.9	4.4	0.0	0.0	13.3
of which											
to credit institutions	3.5	3.5	13.6	8.0	4.9	5.6	3.1	2.9	0.0	0.0	4.5
to affiliates	3.1	0.9	22.1	8.5	2.7	1.6	3.0	0.6	0.0	0.0	0.0
Provisions	19.3	22.5	16.4	14.7	14.2	15.7	20.6	24.2	5.2	13.1	24.4
of which Provisions for pensions	5.9	6.8	4.6	5.2	2.7	3.0	6.7	7.7	0.0	0.0	2.7
Memo item Turnover	139.5	144.5	176.1	185.4	151.1	161.0	136.3	140.2	154.4	250.6	388.2
II Income statement											
Income	Percentage of total output										
Turnover	99.7	99.8	98.8	99.0	99.8	99.7	99.6	99.8	99.9	100.0	100.0
Change in stocks of own products	0.3	0.2	1.2	1.0	0.2	0.3	0.4	0.2	0.0	0.0	0.1
Interest received	0.6	0.6	0.5	0.4	1.0	0.8	0.5	0.5	0.0	0.1	0.5
Other income ²	11.3	10.2	9.2	12.6	5.0	6.9	13.0	11.1	0.9	2.4	5.7
of which from participating interests	3.2	2.6	1.5	0.4	0.5	0.4	4.0	3.2	0.0	0.0	0.0
Total income ²	111.9	110.8	109.7	113.0	106.0	107.7	113.5	111.6	101.2	102.8	106.2
Costs											
Cost of materials	39.3	38.7	37.6	36.0	43.7	43.3	38.1	37.5	14.0	36.2	63.7
Labour costs	29.8	31.8	40.9	42.1	34.6	35.0	28.4	30.8	18.7	35.6	53.4
Depreciation	8.3	11.4	7.6	4.6	8.9	6.5	8.2	12.9	1.2	2.7	6.5
of which of tangible assets	6.4	6.7	4.8	4.4	4.7	4.5	6.8	7.3	1.1	2.4	5.4
Interest paid	0.8	0.7	2.0	1.9	1.1	1.0	0.8	0.7	0.1	0.5	1.3
Operating taxes	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
Other costs ²	24.7	23.0	25.5	25.1	22.6	22.1	25.3	23.2	9.4	17.7	27.5
Total costs before taxes on income ²	103.1	105.7	113.7	109.7	110.9	108.0	100.8	105.1	96.7	100.8	107.5
Annual result before taxes on income	8.8	5.1	-4.0	3.3	-4.9	-0.2	12.7	6.5	-0.8	1.7	6.8
Taxes on income and earnings	3.0	2.2	0.7	0.8	1.3	1.4	3.5	2.4	0.0	0.1	1.3
Annual result	5.8	2.9	-4.6	2.5	-6.2	-1.7	9.3	4.1	-0.7	1.3	5.4
III Other											
Inventories	Percentage of turnover										
Inventories	3.6	3.4	5.8	6.8	5.5	5.5	3.1	2.8	0.1	2.0	6.1
Short-term debtors	26.3	25.4	25.2	22.1	26.9	25.5	26.1	25.5	10.3	17.3	27.6
Annual result before taxes on income	8.9	5.1	-4.0	3.3	-4.9	-0.2	12.8	6.5	-0.8	1.7	6.8
Percentage of tangible assets											
Equity	183.3	176.0	-25.5	15.1	283.6	286.5	169.4	161.7	29.5	156.4	533.3
Long-term equity and liabilities	258.2	241.7	220.3	151.2	368.7	379.0	240.9	222.9	106.9	298.3	757.6
Percentage of assets											
Long-term equity and liabilities	97.9	95.8	123.9	85.8	168.9	177.9	88.6	86.2	79.3	160.7	400.0
Percentage of short-term liabilities											
Cash resources and short-term debtors	121.6	124.3	117.2	85.4	158.1	166.0	112.2	115.0	77.5	128.4	237.8
Cash resources, short-term debtors and inventories	134.7	137.4	137.8	105.6	178.8	188.9	123.2	125.5	106.7	150.7	267.5
Percentage of the balance sheet total											
Annual result and interest paid	9.4	5.3	-4.7	8.3	-7.8	-1.1	13.7	6.7	0.1	5.6	13.9
Memo item											
Balance sheet total in € billion	13.6	13.4	0.1	0.1	2.6	2.5	10.8	10.7	-	-	-
Turnover in € billion	19.0	19.3	0.2	0.2	4.0	4.0	14.8	15.1	-	-	-
Number of enterprises	639	639	221	221	353	353	65	65	160	320	479

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

26 Other business services

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.2	1.2	0.4	0.5	0.9	0.9	1.4	1.4	0.0	0.0	0.6
Tangible assets	22.1	21.7	35.8	36.7	18.6	18.6	22.6	21.9	3.5	11.1	29.2
of which Land and buildings	13.7	13.3	27.6	28.7	13.4	13.5	12.6	11.8	0.0	0.0	1.9
Inventories	14.7	14.9	12.3	13.8	15.4	17.7	14.5	13.6	0.0	1.4	14.3
of which Finished products	2.1	2.0	2.3	2.2	3.0	3.4	1.7	1.2	0.0	0.0	0.0
Cash	9.4	9.6	9.5	7.7	12.7	13.9	7.8	7.6	0.4	4.2	16.6
Debtors	40.0	39.0	32.9	32.7	40.0	36.6	40.6	40.7	25.4	48.1	70.7
Short-term	36.8	35.6	31.0	30.2	38.3	34.3	36.6	36.6	22.3	43.6	67.2
of which											
Trade debtors	15.6	14.0	13.3	13.6	16.9	14.2	15.2	13.9	6.3	24.3	45.5
vis-à-vis affiliates	15.1	15.2	11.6	10.1	15.3	13.8	15.2	16.3	0.0	0.0	10.0
Long-term	3.2	3.4	2.0	2.4	1.7	2.3	4.0	4.0	0.0	0.0	0.3
of which vis-à-vis affiliates	1.0	1.0	0.2	0.7	1.1	1.0	1.1	1.0	0.0	0.0	0.0
Investments	4.5	5.4	2.8	2.4	2.5	2.4	5.6	7.2	0.0	0.0	0.0
Participating interests	7.4	7.5	5.3	5.1	9.4	9.3	6.6	6.7	0.0	0.0	0.5
Capital											
Equity	16.8	16.3	6.5	4.7	20.1	18.4	16.2	16.2	-4.8	9.0	26.9
Liabilities	57.4	55.7	82.6	84.9	65.1	67.3	51.4	47.4	47.6	75.3	96.9
Short-term	45.2	43.8	46.6	44.8	48.0	48.8	43.7	41.2	26.7	51.0	79.0
of which											
to credit institutions	6.5	5.7	16.0	13.8	11.7	9.2	3.2	3.2	0.0	2.7	20.3
Trade creditors	8.5	7.6	6.2	6.6	8.5	7.8	8.7	7.6	1.0	5.0	16.5
to affiliates	8.1	8.6	8.1	7.9	8.9	11.8	7.7	7.1	0.0	0.0	5.2
Long-term	12.2	11.9	36.0	40.1	17.1	18.5	7.8	6.2	0.0	3.0	37.4
of which											
to credit institutions	8.7	9.0	28.6	32.5	13.4	15.0	4.8	3.9	0.0	0.0	20.7
to affiliates	2.7	1.9	6.1	5.7	2.6	2.6	2.5	1.3	0.0	0.0	0.0
Provisions	24.4	25.0	10.2	9.8	14.2	13.8	30.6	31.8	3.3	10.3	24.5
of which Provisions for pensions	10.0	10.6	3.1	3.4	3.7	3.7	13.6	14.6	0.0	0.0	1.0
Memo item Turnover	123.2	127.1	88.3	90.0	103.3	99.7	135.8	143.8	101.2	206.9	343.8
II Income statement											
Income	Percentage of total output										
Turnover	99.4	99.5	99.0	98.4	98.4	97.8	99.8	100.2	100.0	100.0	100.0
Change in stocks of own products	0.6	0.5	1.0	1.6	1.6	2.2	0.2	-0.2	0.0	0.0	0.0
Interest received	0.9	1.1	1.1	1.1	1.3	1.7	0.8	0.9	0.0	0.2	0.7
Other income ²	6.0	5.4	8.0	8.0	5.9	5.4	5.9	5.2	0.8	2.3	6.1
of which from participating interests	1.3	1.2	2.0	1.5	1.1	1.0	1.3	1.3	0.0	0.0	0.0
Total income ²	106.9	106.5	109.1	109.1	107.1	107.2	106.7	106.1	101.2	103.0	107.4
Costs											
Cost of materials	42.8	42.8	23.4	24.3	38.8	39.1	45.4	45.2	0.0	13.4	46.4
Labour costs	32.5	32.7	39.3	39.3	36.9	37.0	30.5	30.9	14.7	36.3	57.9
Depreciation	4.8	4.5	8.7	8.9	4.7	4.2	4.6	4.3	1.2	2.8	6.5
of which of tangible assets	4.0	3.7	6.2	5.9	3.4	3.1	4.1	3.8	1.1	2.6	5.8
Interest paid	1.4	1.4	3.8	3.8	2.0	2.3	1.0	0.9	0.2	1.0	3.1
Operating taxes	0.1	0.1	0.3	0.2	0.1	0.1	0.1	0.1	0.0	0.0	0.1
Other costs ²	21.6	22.7	26.2	25.9	21.0	21.4	21.6	22.9	12.5	20.7	31.2
Total costs before taxes on income ²	103.2	104.2	101.6	102.4	103.4	104.1	103.2	104.3	91.7	99.4	105.3
Annual result before taxes on income	3.7	2.3	7.5	6.7	3.7	3.1	3.5	1.8	0.3	4.0	13.6
Taxes on income and earnings	1.5	1.3	1.8	1.3	1.7	1.3	1.5	1.2	0.0	0.1	1.5
Annual result	2.2	1.0	5.7	5.4	2.1	1.8	2.1	0.5	0.1	2.8	10.7
III Other											
Inventories	Percentage of turnover										
Inventories	11.9	11.7	14.0	15.4	14.9	17.7	10.7	9.5	0.0	0.6	6.8
Short-term debtors	29.9	28.0	35.1	33.6	37.1	34.4	26.9	25.5	11.1	18.9	32.5
Annual result before taxes on income	3.8	2.3	7.5	6.8	3.8	3.2	3.5	1.8	0.3	4.0	13.5
Equity	Percentage of tangible assets										
Equity	76.2	75.0	18.2	12.8	108.4	98.9	71.7	73.8	-22.9	65.9	300.0
Long-term equity and liabilities	177.8	179.6	130.8	134.7	221.8	218.5	167.0	169.6	79.2	204.6	618.2
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	108.1	105.0	104.3	107.0	131.4	127.5	99.3	95.6	61.7	131.3	309.6
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	106.6	107.9	89.6	86.7	109.6	102.1	106.5	113.3	59.2	113.5	210.0
Cash resources, short-term debtors and inventories	139.1	141.9	116.0	117.6	141.8	138.3	139.8	146.3	90.9	133.5	236.0
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	4.4	3.1	8.5	8.4	4.2	4.2	4.2	2.1	2.3	7.9	21.0
Memo item											
Balance sheet total in € billion	26.5	28.1	1.5	1.5	8.1	8.8	16.9	17.8	-	-	-
Turnover in € billion	32.6	35.7	1.3	1.4	8.4	8.8	22.9	25.6	-	-	-
Number of enterprises	2,615	2,615	1,673	1,673	840	840	102	102	654	1,308	1,961

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

German enterprises

cont'd: 26 Other business services

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹		2001		2002		2001		2002		had a ratio of less than [...%]
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.5	1.3	0.5	0.5	1.4	0.8	1.6	1.6	0.0	0.0	0.6
Tangible assets	30.3	30.1	40.6	38.6	21.1	21.4	33.5	33.1	2.8	9.5	29.0
of which Land and buildings	18.7	18.5	31.8	30.8	15.6	16.2	19.1	18.6	0.0	0.0	2.0
Inventories	14.1	12.9	9.0	10.4	12.1	11.8	15.2	13.6	0.0	1.1	13.9
of which Finished products	2.1	1.7	1.8	1.8	2.3	2.0	2.1	1.6	0.0	0.0	0.0
Cash	8.1	8.1	7.9	8.2	13.7	12.0	5.7	6.4	0.5	4.5	17.0
Debtors	32.7	33.0	30.7	30.2	33.8	35.3	32.4	32.2	25.2	48.3	71.4
Short-term	30.1	30.0	28.4	28.3	31.9	33.6	29.4	28.7	22.3	44.0	67.9
of which											
Trade debtors	12.0	11.6	12.7	11.8	13.9	14.5	11.1	10.4	5.5	22.3	43.9
vis-à-vis affiliates	12.6	12.8	9.8	10.9	12.8	14.1	12.7	12.4	0.0	0.2	13.4
Long-term	2.6	2.9	2.3	1.9	1.8	1.7	3.0	3.5	0.0	0.0	0.2
of which vis-à-vis affiliates	1.0	1.3	0.8	0.3	0.9	1.0	1.1	1.4	0.0	0.0	0.0
Investments	4.8	5.1	2.0	1.7	2.7	3.0	5.9	6.2	0.0	0.0	0.0
Participating interests	7.7	8.7	8.5	9.6	14.7	15.0	4.8	6.1	0.0	0.0	0.5
Capital											
Equity	17.2	17.9	9.8	10.8	22.4	23.6	15.4	16.0	- 1.5	11.0	30.2
Liabilities	56.5	55.6	80.9	79.8	64.2	62.9	51.6	51.0	43.7	71.9	94.6
Short-term	40.0	39.2	42.9	43.4	46.3	45.1	37.2	36.6	26.2	50.0	76.6
of which											
to credit institutions	6.0	5.3	15.2	14.3	8.4	8.2	4.4	3.6	0.0	2.1	19.2
Trade creditors	6.4	6.1	5.6	4.9	7.5	7.5	6.0	5.6	0.9	4.5	14.2
to affiliates	8.6	9.3	8.3	9.4	12.3	12.0	7.1	8.2	0.0	0.0	7.4
Long-term	16.5	16.3	38.0	36.4	18.0	17.8	14.4	14.4	0.0	0.6	31.3
of which											
to credit institutions	9.9	8.6	31.5	30.2	14.1	14.4	6.8	4.9	0.0	0.0	16.8
to affiliates	5.6	5.5	5.6	5.1	3.0	2.9	6.6	6.6	0.0	0.0	0.0
Provisions	21.6	21.7	8.9	9.0	12.9	13.0	26.0	26.1	3.6	9.9	24.5
of which Provisions for pensions	8.4	9.0	2.8	3.0	3.6	4.0	10.8	11.5	0.0	0.0	1.5
Memo item Turnover	103.9	99.3	83.0	80.7	98.0	97.6	107.7	101.2	92.9	205.3	328.0
II Income statement											
Income	Percentage of total output										
Turnover	99.9	100.0	99.4	98.2	100.0	99.4	99.9	100.3	100.0	100.0	100.0
Change in stocks of own products	0.1	0.0	0.6	1.8	0.0	0.6	0.1	- 0.3	0.0	0.0	0.0
Interest received	1.1	1.1	1.1	1.0	1.5	1.8	0.9	0.9	0.0	0.1	0.7
Other income ²	5.5	6.7	8.9	14.4	5.7	6.3	5.3	6.5	0.8	2.5	6.7
of which from participating interests	1.2	0.8	1.6	1.4	0.8	0.8	1.4	0.8	0.0	0.0	0.0
Total income ²	106.6	107.9	110.0	115.4	107.2	108.0	106.2	107.4	101.2	103.1	108.2
Costs											
Cost of materials	41.7	41.7	22.0	22.5	37.7	36.8	44.3	44.7	0.0	13.4	45.4
Labour costs	31.3	33.1	40.8	40.7	36.8	37.4	28.8	30.9	16.2	37.2	58.3
Depreciation	4.7	5.0	9.3	8.3	4.2	5.0	4.6	4.9	1.1	2.7	6.3
of which of tangible assets	4.1	4.2	6.3	6.2	3.3	3.7	4.3	4.3	1.0	2.5	5.7
Interest paid	1.6	1.8	4.1	4.0	2.3	2.6	1.2	1.3	0.2	0.9	2.8
Operating taxes	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.0
Other costs ²	24.2	21.4	26.6	28.8	21.6	21.6	25.0	20.9	12.9	21.5	32.6
Total costs before taxes on income ²	103.7	103.1	102.9	104.4	102.6	103.5	104.1	102.9	92.3	99.9	106.2
Annual result before taxes on income	2.9	4.7	7.1	11.0	4.6	4.5	2.1	4.5	0.3	3.9	13.2
Taxes on income and earnings	1.3	1.1	1.6	1.7	1.4	1.3	1.3	1.0	0.0	0.1	1.6
Annual result	1.6	3.6	5.5	9.3	3.1	3.3	0.8	3.5	0.1	2.8	10.7
III Other											
Inventories	Percentage of turnover										
Inventories	13.5	13.0	10.9	12.9	12.4	12.1	14.1	13.4	0.0	0.5	6.7
Short-term debtors	28.9	30.2	34.2	35.1	32.6	34.5	27.3	28.3	11.5	19.3	33.9
Annual result before taxes on income	2.9	4.7	7.1	11.2	4.6	4.5	2.1	4.5	0.3	3.9	13.6
Equity	Percentage of tangible assets										
Equity	56.6	59.4	24.1	27.9	106.4	110.5	46.1	48.2	- 10.4	76.4	369.8
Long-term equity and liabilities	139.8	144.5	127.3	132.4	209.5	213.2	122.5	127.3	80.3	212.3	741.7
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	94.2	94.7	96.9	98.3	111.0	114.7	88.1	87.7	64.0	135.0	340.7
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	100.4	102.6	86.0	84.8	102.7	105.2	100.3	102.6	63.3	115.9	209.8
Cash resources, short-term debtors and inventories	135.6	135.6	107.1	108.8	129.0	131.5	141.2	139.7	92.5	134.1	233.3
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	3.4	5.4	8.0	11.0	5.3	5.7	2.2	4.8	2.3	7.6	20.8
Memo item											
Balance sheet total in € billion	30.5	31.1	1.3	1.4	8.6	8.7	20.6	21.1	-	-	-
Turnover in € billion	31.7	30.9	1.1	1.1	8.4	8.4	22.2	21.3	-	-	-
Number of enterprises	2,270	2,270	1,372	1,372	790	790	108	108	568	1,135	1,703

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

1 Production sector, trade and transport *

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2000/2001 ¹										
	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.6	1.1	0.5	0.5	0.6	0.6	0.6	1.4	0.0	0.1	0.3
Tangible assets	49.8	49.3	41.9	41.5	46.2	45.7	52.3	51.8	12.1	30.6	52.4
of which Land and buildings	13.3	13.8	21.3	21.6	17.3	17.1	10.5	11.3	0.0	9.8	27.4
Inventories	13.0	12.9	20.4	21.6	19.8	20.2	8.5	7.9	7.7	21.8	38.0
of which Finished products	5.1	5.3	10.7	10.6	7.7	7.7	3.3	3.5	0.0	4.3	24.0
Cash	4.0	4.1	7.3	7.1	5.9	5.6	2.7	3.0	0.7	3.4	10.3
Debtors	23.0	23.9	26.7	25.8	24.5	25.1	21.8	23.0	15.6	26.6	41.3
Short-term	20.8	22.2	25.2	24.1	23.1	23.5	19.2	21.2	14.5	24.9	39.3
of which											
Trade debtors	10.0	10.4	17.4	16.6	13.3	13.1	7.6	8.5	7.6	15.8	28.2
vis-à-vis affiliates	7.2	8.0	3.1	3.1	6.1	6.9	8.1	9.0	0.0	0.0	2.6
Long-term	2.1	1.7	1.5	1.8	1.5	1.6	2.6	1.8	0.0	0.0	0.3
of which vis-à-vis affiliates	1.2	0.8	0.4	0.6	0.8	0.6	1.5	0.9	0.0	0.0	0.0
Investments	4.3	4.3	1.0	1.1	0.6	0.7	6.7	6.7	0.0	0.0	0.0
Participating interests	5.0	4.2	1.2	1.2	1.6	1.6	7.2	5.9	0.0	0.0	0.1
Capital											
Equity	33.4	33.7	7.4	7.5	25.3	25.6	39.4	39.9	1.8	11.9	27.8
Liabilities	50.3	49.9	83.6	83.3	64.2	63.9	40.5	39.6	58.7	79.2	93.6
Short-term	30.2	31.0	44.0	45.4	39.9	40.8	23.7	24.2	28.8	48.8	70.3
of which											
to credit institutions	7.0	7.5	10.6	11.0	11.0	11.4	4.4	4.8	0.2	6.2	17.9
Trade creditors	9.0	8.9	17.0	16.5	11.9	11.7	6.9	6.8	6.2	13.6	26.9
to affiliates	6.1	6.8	3.6	4.1	5.4	5.7	6.6	7.6	0.0	0.0	2.9
Long-term	20.1	18.8	39.6	37.9	24.3	23.1	16.8	15.4	2.3	18.9	42.0
of which											
to credit institutions	14.9	13.3	30.9	29.2	18.4	17.0	12.1	10.4	0.0	10.7	31.3
to affiliates	3.1	3.0	6.0	5.8	3.8	3.7	2.6	2.4	0.0	0.0	1.0
Provisions	14.8	15.1	8.4	8.7	9.6	9.6	18.3	18.8	2.5	6.3	12.4
of which Provisions for pensions	0.9	1.0	1.5	1.7	0.9	1.1	0.8	1.0	0.0	0.0	0.1
Memo item Turnover	110.3	115.5	164.4	159.8	131.8	132.6	95.0	102.8	122.8	196.5	296.7
II Income statement											
Income	Percentage of total output										
Turnover	99.5	99.6	99.8	98.6	99.4	99.2	99.6	100.0	99.5	100.0	100.0
Change in stocks of own products	0.5	0.4	0.2	1.4	0.6	0.8	0.4	0.0	0.0	0.0	0.5
Interest received	0.7	0.6	0.2	0.2	0.4	0.4	1.0	0.8	0.0	0.1	0.3
Other income ²	5.2	5.3	4.8	5.1	4.5	4.7	5.9	5.9	1.1	2.5	5.4
of which from participating interests	0.4	0.4	0.1	0.1	0.1	0.1	0.7	0.6	0.0	0.0	0.0
Total income ²	105.9	105.9	105.1	105.3	104.9	105.1	106.9	106.7	101.2	102.8	105.8
Costs											
Cost of materials	66.1	66.5	53.2	53.4	63.4	63.9	69.3	69.3	45.5	60.3	73.6
Labour costs	15.9	15.2	26.0	25.7	19.1	18.7	12.5	11.7	10.7	19.7	31.5
Depreciation	6.2	5.7	5.1	5.0	5.4	5.1	6.9	6.3	1.6	3.1	6.1
of which of tangible assets	5.9	5.4	4.9	4.7	5.0	4.7	6.7	6.0	1.4	2.7	5.6
Interest paid	1.7	1.7	2.1	2.2	1.9	1.9	1.4	1.4	0.6	1.4	2.7
Operating taxes	0.3	0.6	0.2	0.1	0.2	0.3	0.4	0.8	0.0	0.1	0.2
Other costs ²	12.6	12.7	15.7	15.8	12.7	12.7	12.4	12.5	7.8	11.9	18.2
Total costs before taxes on income ²	102.8	102.3	102.3	102.2	102.6	102.6	102.9	102.1	98.2	101.0	104.7
Annual result before taxes on income	3.2	3.6	2.7	3.1	2.3	2.5	4.0	4.6	0.1	1.6	5.5
Taxes on income and earnings	0.9	0.8	0.6	0.6	0.7	0.7	1.1	0.9	0.0	0.1	0.7
Annual result	2.3	2.8	2.1	2.5	1.6	1.8	2.9	3.7	0.1	1.3	4.7
III Other											
Inventories	Percentage of turnover										
Inventories	11.8	11.2	12.4	13.5	15.1	15.2	9.0	7.7	3.8	10.0	19.1
Short-term debtors	18.9	19.2	15.3	15.1	17.5	17.7	20.2	20.7	7.7	12.6	19.7
Annual result before taxes on income	3.2	3.6	2.8	3.1	2.3	2.5	4.0	4.6	0.1	1.7	5.5
Equity	Percentage of tangible assets										
Equity	67.2	68.5	17.7	18.1	54.8	56.1	75.4	77.0	6.1	43.0	116.7
Long-term equity and liabilities	118.1	117.0	121.8	119.5	115.4	115.0	119.4	118.1	85.3	127.3	235.9
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	96.7	96.8	112.2	109.6	106.6	105.9	91.7	92.1	78.9	116.5	195.5
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	85.5	87.7	75.2	70.6	73.9	72.8	98.3	105.1	41.8	73.2	120.9
Cash resources, short-term debtors and inventories	128.6	129.3	121.6	118.2	123.7	122.2	134.2	137.9	93.2	122.8	179.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	4.4	5.2	7.0	7.6	4.5	4.9	4.2	5.2	2.5	6.0	11.9
Memo item											
Balance sheet total in € billion	62.4	63.2	1.3	1.3	23.6	24.4	37.5	37.5	—	—	—
Turnover in € billion	68.8	73.0	2.1	2.1	31.1	32.3	35.7	38.6	—	—	—
Number of enterprises	5,006	5,006	1,891	1,891	2,907	2,907	208	208	1,252	2,503	3,755

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

East German enterprises

cont'd: 1 Production sector, trade and transport *

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5	2.5 but less than 50	50 and more			25 %	50 %	75 %	
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	1.7	0.5	0.5	0.8	0.7	0.6	2.4	0.0	0.0	0.3
Tangible assets	49.8	48.4	43.2	42.2	46.7	46.2	52.1	50.2	11.1	29.8	52.1
of which Land and buildings	13.5	13.4	21.4	21.2	16.8	16.6	11.0	10.9	0.0	8.6	26.2
Inventories	13.4	13.7	19.9	21.2	19.6	20.2	8.8	9.0	7.8	21.9	39.1
of which Finished products	5.2	5.2	10.5	10.2	7.7	8.0	3.4	3.1	0.0	4.4	24.2
Cash	4.3	4.3	7.3	7.0	5.7	5.9	3.2	3.1	0.6	3.3	10.1
Debtors	24.0	25.3	25.3	25.5	24.6	24.1	23.6	26.0	14.9	25.9	41.2
Short-term	22.3	22.4	24.0	24.3	23.1	23.0	21.7	21.9	13.9	24.2	39.4
of which											
Trade debtors	10.8	10.0	15.5	16.0	12.9	12.5	9.1	8.2	6.7	14.9	27.6
vis-à-vis affiliates	8.0	8.7	3.7	4.2	6.4	7.0	9.1	10.1	0.0	0.0	3.7
Long-term	1.8	2.9	1.3	1.2	1.5	1.2	2.0	4.1	0.0	0.0	0.2
of which vis-à-vis affiliates	1.0	2.3	0.3	0.1	0.7	0.6	1.1	3.5	0.0	0.0	0.0
Investments	4.2	2.3	1.2	1.1	0.7	0.7	6.7	3.5	0.0	0.0	0.0
Participating interests	3.3	3.9	1.5	1.5	1.4	1.6	4.7	5.4	0.0	0.0	0.2
Capital											
Equity	32.3	33.8	9.5	10.7	25.8	27.1	37.5	39.2	3.3	14.6	31.0
Liabilities	51.1	49.8	81.5	80.3	63.1	62.0	41.8	40.5	55.6	75.9	90.9
Short-term	30.9	31.0	43.6	44.4	40.1	40.7	24.0	24.0	28.9	48.5	70.6
of which											
to credit institutions	7.9	7.5	10.8	9.9	11.1	11.1	5.5	5.0	0.3	6.0	18.5
Trade creditors	9.2	9.0	15.5	15.0	11.6	11.4	7.3	7.1	5.9	12.9	25.8
to affiliates	5.6	6.3	5.0	5.4	5.8	6.3	5.6	6.4	0.0	0.0	4.2
Long-term	20.2	18.7	37.9	35.9	23.0	21.3	17.8	16.5	1.2	16.8	38.6
of which											
to credit institutions	14.4	13.8	30.5	29.3	17.5	16.4	11.8	11.5	0.0	9.6	28.8
to affiliates	3.1	3.0	5.3	4.8	3.5	3.1	2.7	2.8	0.0	0.0	0.0
Provisions	15.0	15.3	8.5	8.7	10.1	9.9	18.7	19.1	2.9	6.7	12.7
of which Provisions for pensions	1.0	1.1	1.7	2.0	1.1	1.2	0.9	0.9	0.0	0.0	0.3
Memo item Turnover	117.9	117.0	156.8	155.3	131.8	132.3	107.0	105.3	119.2	194.0	304.9
II Income statement											
Income	Percentage of total output										
Turnover	99.7	99.4	98.9	98.7	99.4	99.2	100.0	99.6	99.5	100.0	100.0
Change in stocks of own products	0.3	0.6	1.1	1.3	0.6	0.8	0.0	0.4	0.0	0.0	0.5
Interest received	0.6	0.5	0.3	0.2	0.4	0.4	0.7	0.6	0.0	0.1	0.3
Other income ²	4.8	5.5	5.3	5.2	5.1	5.4	4.6	5.6	1.1	2.7	5.9
of which from participating interests	0.2	0.2	0.0	0.1	0.1	0.1	0.3	0.3	0.0	0.0	0.0
Total income ²	105.4	106.0	105.5	105.5	105.5	105.7	105.3	106.2	101.2	102.9	106.2
Costs											
Cost of materials	67.1	67.1	53.4	52.8	63.5	63.3	70.9	71.0	44.3	60.1	73.7
Labour costs	15.0	15.2	25.6	25.5	19.0	19.1	10.9	11.4	10.5	19.3	31.2
Depreciation	5.5	5.6	5.1	4.9	5.2	5.2	5.9	6.0	1.5	3.0	6.2
of which of tangible assets	5.2	5.2	4.8	4.7	4.8	4.7	5.6	5.7	1.2	2.6	5.7
Interest paid	1.7	1.6	2.2	2.2	1.9	1.8	1.4	1.4	0.6	1.3	2.6
Operating taxes	0.5	0.4	0.1	0.1	0.2	0.2	0.8	0.6	0.0	0.0	0.1
Other costs ²	12.2	12.7	15.7	16.1	12.7	13.3	11.5	12.0	8.0	12.3	18.7
Total costs before taxes on income ²	101.9	102.6	102.2	101.6	102.6	102.9	101.4	102.3	97.9	100.9	104.7
Annual result before taxes on income	3.5	3.4	3.3	3.8	2.9	2.8	4.0	4.0	0.2	1.9	6.0
Taxes on income and earnings	0.9	1.0	0.7	0.7	0.7	0.7	1.0	1.2	0.0	0.1	0.8
Annual result	2.6	2.5	2.6	3.1	2.2	2.1	3.0	2.8	0.2	1.5	5.0
III Other											
Inventories	Percentage of turnover										
Inventories	11.3	11.7	12.7	13.6	14.9	15.2	8.3	8.6	3.9	10.0	19.0
Short-term debtors	18.9	19.1	15.3	15.7	17.5	17.4	20.2	20.8	7.5	12.4	19.7
Annual result before taxes on income	3.5	3.5	3.3	3.9	2.9	2.8	4.0	4.0	0.2	1.9	6.0
Equity	Percentage of tangible assets										
Equity	64.8	69.9	22.1	25.4	55.3	58.8	71.9	78.1	12.0	52.1	129.5
Long-term equity and liabilities	115.1	118.1	119.7	121.3	113.3	112.9	116.1	121.4	85.6	129.8	250.0
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	97.6	98.0	110.5	111.8	104.9	104.6	93.4	94.1	81.0	118.5	203.2
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	89.3	88.5	73.9	72.1	73.3	72.3	108.7	108.2	40.5	72.3	121.9
Cash resources, short-term debtors and inventories	132.6	132.6	119.6	119.9	122.1	121.9	145.5	145.8	93.4	123.4	182.1
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.0	4.8	7.6	8.3	5.4	5.2	4.7	4.4	2.7	6.1	12.4
Memo item											
Balance sheet total in € billion	53.8	55.0	1.0	1.0	21.6	21.9	31.2	32.1	-	-	-
Turnover in € billion	63.5	64.4	1.6	1.6	28.5	29.0	33.4	33.8	-	-	-
Number of enterprises	4,121	4,121	1,411	1,411	2,502	2,502	208	208	1,030	2,061	3,091

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

East German enterprises

cont'd: 1 Production sector, trade and transport *

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.6	1.2	0.6	0.6	0.7	0.7	0.5	1.5	0.0	0.1	0.4
Tangible assets	50.2	49.9	39.0	38.9	47.1	46.4	52.4	52.3	11.4	28.9	50.0
of which Land and buildings	13.3	13.8	18.9	19.6	17.4	17.2	10.8	11.6	0.0	8.8	25.1
Inventories	12.1	12.0	20.4	22.2	19.2	19.7	7.8	7.1	8.7	22.3	38.8
of which Finished products	4.1	4.2	8.4	8.4	7.0	7.0	2.2	2.4	0.0	3.3	19.0
Cash	4.0	4.0	7.7	7.3	6.2	5.8	2.6	2.9	0.7	3.5	10.6
Debtors	22.2	23.1	28.5	27.1	23.9	24.5	21.1	22.1	17.0	27.0	41.8
Short-term	20.0	21.3	26.5	24.8	22.3	22.9	18.5	20.2	15.8	25.4	39.3
of which											
Trade debtors	10.0	10.2	18.1	16.9	13.2	13.0	7.9	8.4	8.6	16.3	27.7
vis-à-vis affiliates	6.4	7.3	3.7	3.6	5.5	6.4	6.9	7.9	0.0	0.0	4.0
Long-term	2.3	1.8	2.0	2.3	1.6	1.7	2.7	1.9	0.0	0.0	0.8
of which vis-à-vis affiliates	1.4	0.8	0.4	0.7	0.9	0.6	1.7	0.9	0.0	0.0	0.0
Investments	4.9	4.9	1.1	1.3	0.7	0.8	7.5	7.5	0.0	0.0	0.0
Participating interests	5.6	4.7	1.7	1.6	1.7	1.7	8.0	6.5	0.0	0.0	0.1
Capital											
Equity	36.9	37.3	14.5	14.6	28.0	28.2	42.7	43.4	5.1	15.0	30.5
Liabilities	45.8	45.1	75.4	75.3	61.4	61.2	35.9	34.8	55.3	74.2	88.7
Short-term	28.6	29.0	44.0	44.7	38.1	38.9	22.8	22.6	29.1	49.1	69.6
of which											
to credit institutions	6.2	6.4	9.6	9.5	10.1	10.3	3.9	4.0	0.6	6.2	16.8
Trade creditors	8.4	8.0	16.0	15.3	11.5	11.2	6.4	6.0	6.2	12.8	24.3
to affiliates	6.0	6.8	4.3	4.6	5.0	5.4	6.7	7.8	0.0	0.0	4.5
Long-term	17.1	16.2	31.4	30.5	23.3	22.3	13.2	12.1	0.9	14.9	33.2
of which											
to credit institutions	13.2	11.8	21.8	20.7	17.6	16.4	10.5	8.9	0.0	7.5	22.3
to affiliates	2.0	1.9	7.2	6.9	3.4	3.4	1.1	0.9	0.0	0.0	2.8
Provisions	15.8	16.0	9.7	9.6	9.6	9.7	19.5	20.0	2.9	6.9	13.3
of which Provisions for pensions	1.0	1.2	2.3	2.6	1.0	1.3	0.9	1.1	0.0	0.0	1.5
Memo item Turnover	102.2	107.2	149.8	142.7	125.4	126.6	87.6	94.6	117.5	186.2	275.5
II Income statement											
Income	Percentage of total output										
Turnover	99.4	99.5	99.9	97.8	99.2	98.9	99.6	100.0	99.0	100.0	100.0
Change in stocks of own products	0.6	0.5	0.1	2.2	0.8	1.1	0.4	0.0	0.0	0.0	1.0
Interest received	0.8	0.7	0.3	0.3	0.4	0.4	1.1	0.9	0.0	0.1	0.4
Other income ²	5.6	5.7	5.9	6.0	4.8	4.8	6.3	6.4	1.2	2.7	5.5
of which from participating interests	0.5	0.5	0.2	0.1	0.1	0.1	0.9	0.7	0.0	0.0	0.0
Total income ²	106.4	106.4	106.2	106.3	105.2	105.2	107.5	107.3	101.4	103.0	106.1
Costs											
Cost of materials	65.9	66.5	50.6	50.5	62.8	63.4	69.1	69.6	45.9	59.4	74.3
Labour costs	16.2	15.4	30.7	30.8	19.8	19.4	12.6	11.6	12.2	22.0	33.2
Depreciation	6.4	6.1	5.3	5.3	5.5	5.3	7.2	6.7	1.6	3.0	6.2
of which of tangible assets	6.1	5.7	5.0	4.9	5.1	4.8	7.0	6.4	1.4	2.7	5.7
Interest paid	1.6	1.6	2.0	2.1	1.9	1.9	1.3	1.3	0.6	1.3	2.4
Operating taxes	0.3	0.5	0.2	0.1	0.3	0.3	0.3	0.7	0.0	0.1	0.2
Other costs ²	12.8	12.8	16.7	16.5	12.8	12.8	12.6	12.5	8.0	11.9	17.8
Total costs before taxes on income ²	103.2	102.8	105.4	105.4	103.0	103.1	103.2	102.4	99.5	101.7	105.5
Annual result before taxes on income	3.2	3.6	0.8	0.8	2.1	2.2	4.3	4.9	0.0	1.0	3.8
Taxes on income and earnings	1.0	0.9	0.7	0.6	0.8	0.8	1.2	1.0	0.0	0.1	0.7
Annual result	2.2	2.7	0.1	0.2	1.3	1.4	3.1	3.9	0.0	0.8	3.0
III Other											
Inventories	Percentage of turnover										
Inventories	11.9	11.2	13.6	15.5	15.3	15.5	8.9	7.5	4.3	11.2	20.2
Short-term debtors	19.5	19.9	17.7	17.4	17.8	18.1	21.1	21.4	8.9	14.0	20.9
Annual result before taxes on income	3.3	3.6	0.8	0.9	2.1	2.2	4.3	4.9	0.0	1.0	3.9
Equity	Percentage of tangible assets										
Equity	73.5	74.8	37.2	37.7	59.5	60.7	81.5	83.0	20.3	56.5	133.0
Long-term equity and liabilities	118.3	117.7	129.8	128.9	116.9	117.0	118.8	117.9	91.8	132.7	247.8
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	95.1	95.7	115.9	114.6	107.6	107.5	89.4	90.2	85.4	119.4	199.1
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	87.6	91.0	79.4	74.0	76.3	75.4	99.0	107.9	44.6	76.1	122.0
Cash resources, short-term debtors and inventories	129.9	132.4	125.7	123.5	126.8	126.0	133.2	139.4	97.5	125.0	176.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	3.9	4.6	3.2	3.3	4.1	4.3	3.9	4.9	1.9	4.7	8.1
Memo item											
Balance sheet total in € billion	53.9	54.6	0.8	0.8	19.5	20.2	33.5	33.5	—	—	—
Turnover in € billion	55.1	58.5	1.2	1.2	24.5	25.6	29.4	31.7	—	—	—
Number of enterprises	3,332	3,332	937	937	2,231	2,231	164	164	833	1,666	2,499

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

East German enterprises

cont'd: 1 Production sector, trade and transport *

Ratios	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2001/2002 ¹										
2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]			
I Balance sheet											
Assets											
Percentage of the balance sheet total											
Intangible assets	0.7	1.9	0.5	0.5	0.8	0.8	0.6	2.6	0.0	0.1	0.3
Tangible assets	50.4	49.0	41.0	39.9	47.9	47.3	52.1	50.4	10.8	28.7	50.1
of which Land and buildings	13.7	13.5	20.2	20.0	17.0	16.7	11.4	11.3	0.0	8.1	24.6
Inventories	12.8	13.1	20.0	21.7	18.8	19.5	8.8	8.9	8.0	21.3	39.5
of which Finished products	4.6	4.4	8.4	8.0	6.8	7.1	3.0	2.7	0.0	3.3	18.8
Cash	4.3	4.3	7.7	7.4	5.9	6.0	3.2	3.1	0.6	3.5	10.2
Debtors	23.0	24.4	26.2	26.0	23.7	23.4	22.5	25.0	15.9	26.4	41.3
Short-term	21.2	21.3	24.6	24.4	22.3	22.2	20.4	20.6	14.8	24.4	39.0
of which											
Trade debtors	10.6	9.8	15.6	15.8	12.7	12.3	9.1	8.0	7.4	15.0	26.4
vis-à-vis affiliates	7.0	7.8	4.2	4.4	5.9	6.5	7.8	8.7	0.0	0.1	5.0
Long-term	1.8	3.1	1.6	1.6	1.4	1.2	2.0	4.4	0.0	0.0	0.7
of which vis-à-vis affiliates	0.9	2.5	0.2	0.1	0.6	0.6	1.1	3.7	0.0	0.0	0.0
Investments	4.8	2.6	1.6	1.4	0.8	0.8	7.4	3.7	0.0	0.0	0.0
Participating interests	3.7	4.3	2.0	2.0	1.5	1.8	5.1	5.9	0.0	0.0	0.2
Capital											
Equity	35.5	36.8	15.9	17.2	28.2	29.6	40.6	41.8	7.1	18.2	34.5
Liabilities	46.7	45.8	73.9	72.8	60.4	59.1	37.3	36.8	50.9	71.6	85.9
Short-term	29.2	29.5	43.6	44.9	38.0	38.7	23.2	23.3	28.3	47.4	69.6
of which											
to credit institutions	7.1	6.8	9.9	9.3	10.0	10.2	5.1	4.5	0.7	6.0	17.5
Trade creditors	8.4	8.3	14.2	13.5	11.0	10.9	6.5	6.4	5.8	12.1	22.8
to affiliates	5.7	6.3	5.7	6.4	5.5	5.8	5.8	6.7	0.0	0.2	5.4
Long-term	17.5	16.4	30.2	27.8	22.4	20.4	14.1	13.6	0.3	13.2	30.4
of which											
to credit institutions	12.9	12.3	22.2	20.2	17.1	15.7	10.0	9.9	0.0	6.5	21.6
to affiliates	2.0	1.9	6.0	5.5	3.2	2.8	1.1	1.3	0.0	0.0	0.8
Provisions	16.0	16.2	9.7	9.9	10.4	10.2	19.8	20.0	3.4	7.5	13.5
of which Provisions for pensions	1.1	1.2	2.4	2.9	1.3	1.4	1.0	1.0	0.0	0.0	1.6
Memo item Turnover	112.3	110.5	140.3	136.7	125.5	125.6	103.1	100.4	113.9	182.5	283.7
II Income statement											
Income											
Percentage of total output											
Turnover	99.6	99.3	98.4	98.0	99.2	99.0	100.0	99.6	99.0	100.0	100.0
Change in stocks of own products	0.4	0.7	1.6	2.0	0.8	1.0	0.0	0.4	0.0	0.0	1.0
Interest received	0.6	0.5	0.4	0.3	0.4	0.4	0.7	0.7	0.0	0.1	0.3
Other income ²	5.1	5.8	6.2	6.3	5.3	5.8	4.9	5.7	1.3	3.0	6.2
of which from participating interests	0.2	0.2	0.1	0.2	0.1	0.1	0.3	0.2	0.0	0.0	0.0
Total income ²	105.7	106.3	106.5	106.6	105.7	106.1	105.6	106.4	101.5	103.2	106.7
Costs											
Cost of materials	66.6	66.5	50.3	49.4	62.6	62.4	70.3	70.3	44.5	58.9	74.3
Labour costs	15.5	15.8	30.8	30.7	19.9	20.0	11.5	12.1	12.2	21.9	32.8
Depreciation	5.7	5.8	5.3	5.2	5.4	5.4	6.0	6.2	1.6	3.1	6.4
of which of tangible assets	5.4	5.4	4.9	4.8	5.0	4.9	5.7	5.8	1.3	2.6	5.8
Interest paid	1.6	1.5	2.1	2.1	1.9	1.8	1.2	1.2	0.5	1.3	2.4
Operating taxes	0.4	0.5	0.2	0.1	0.3	0.3	0.5	0.6	0.0	0.1	0.1
Other costs ²	12.4	12.9	16.7	17.3	12.9	13.6	11.8	12.2	8.3	12.4	18.7
Total costs before taxes on income ²	102.2	103.0	105.4	104.8	103.1	103.5	101.5	102.6	99.2	101.6	105.7
Annual result before taxes on income	3.4	3.3	1.1	1.8	2.6	2.7	4.2	3.8	0.1	1.3	4.4
Taxes on income and earnings	0.9	1.1	0.6	0.8	0.8	0.8	1.1	1.3	0.0	0.1	0.8
Annual result	2.5	2.2	0.4	1.0	1.8	1.9	3.1	2.5	0.0	1.0	3.3
III Other											
Percentage of turnover											
Inventories	11.4	11.9	14.3	15.9	15.0	15.5	8.6	8.9	4.1	10.9	19.8
Short-term debtors	18.9	19.2	17.5	17.9	17.8	17.6	19.8	20.5	8.5	13.8	20.9
Annual result before taxes on income	3.4	3.3	1.1	1.8	2.6	2.7	4.2	3.8	0.1	1.4	4.4
Percentage of tangible assets											
Equity	70.4	75.0	38.8	43.0	58.8	62.7	77.9	82.9	26.1	67.9	150.0
Long-term equity and liabilities	114.9	117.7	124.9	126.2	114.4	113.9	115.0	119.8	92.0	138.1	261.6
Percentage of assets											
Long-term equity and liabilities	96.1	96.1	112.6	113.1	105.8	105.1	91.0	91.4	84.2	121.9	206.3
Percentage of short-term liabilities											
Cash resources and short-term debtors	91.1	89.4	76.7	72.9	75.9	74.3	107.7	106.1	43.3	75.1	127.2
Cash resources, short-term debtors and inventories	135.1	133.9	122.6	121.2	125.4	124.5	145.8	144.4	97.9	126.1	183.9
Percentage of the balance sheet total											
Annual result and interest paid	4.6	4.1	3.7	4.3	4.8	4.6	4.4	3.8	2.2	4.9	8.6
Memo item											
Balance sheet total in € billion	46.6	47.8	0.7	0.7	17.9	18.2	28.0	28.9	-	-	-
Turnover in € billion	52.3	52.9	0.9	0.9	22.5	22.9	28.9	29.1	-	-	-
Number of enterprises	2,832	2,832	737	737	1,925	1,925	170	170	708	1,416	2,124

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

East German enterprises

cont'd: 1 Production sector, trade and transport *

Ratios	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.6	0.6	0.3	0.2	0.5	0.5	0.7	0.7	0.0	0.0	0.2
Tangible assets	46.8	45.2	46.8	46.1	42.1	42.1	51.7	48.4	13.5	34.0	57.7
of which Land and buildings	13.3	13.4	25.3	25.1	16.6	16.8	8.7	8.5	0.0	12.1	34.6
Inventories	18.9	18.8	20.4	20.7	22.8	22.6	14.8	14.6	5.7	20.9	36.5
of which Finished products	11.8	11.7	14.6	14.6	11.1	10.8	12.2	12.3	0.0	8.7	30.3
Cash	4.1	4.3	6.5	6.8	4.5	4.7	3.4	3.7	0.7	3.3	10.2
Debtors	27.5	29.1	23.5	23.6	27.6	27.9	27.9	30.9	12.3	25.0	40.5
Short-term	26.1	27.8	22.8	22.8	26.7	26.6	25.8	29.8	11.5	23.7	39.2
of which											
Trade debtors	10.0	11.8	16.2	16.0	13.6	13.3	5.6	9.6	5.3	14.8	29.5
vis-à-vis affiliates	12.7	12.9	2.1	2.1	8.9	9.2	17.9	18.0	0.0	0.0	0.1
Long-term	1.4	1.2	0.7	0.8	0.9	1.3	2.0	1.2	0.0	0.0	0.0
of which vis-à-vis affiliates	0.5	0.8	0.4	0.4	0.6	0.9	0.3	0.9	0.0	0.0	0.0
Investments	0.4	0.5	0.8	0.9	0.5	0.3	0.3	0.6	0.0	0.0	0.0
Participating interests	1.2	1.1	0.5	0.5	1.3	1.3	1.1	1.0	0.0	0.0	0.0
Capital											
Equity	11.3	11.1	-4.6	-5.0	12.4	13.4	12.0	10.7	-17.8	4.1	19.6
Liabilities	79.4	79.5	97.5	97.5	77.6	77.1	79.0	79.8	69.6	89.3	111.2
Short-term	40.4	44.0	43.9	46.5	48.6	50.1	31.5	37.3	28.5	48.4	71.9
of which											
to credit institutions	12.3	14.0	12.4	13.7	15.2	16.4	9.4	11.6	0.0	6.2	20.8
Trade creditors	12.9	14.0	18.9	18.7	13.5	14.2	11.7	13.3	6.4	15.8	31.6
to affiliates	6.2	6.8	2.5	3.1	7.2	7.2	5.7	6.8	0.0	0.0	0.4
Long-term	39.0	35.5	53.7	51.0	29.0	27.0	47.5	42.6	7.3	33.4	65.4
of which											
to credit institutions	25.4	22.7	46.4	44.2	22.2	20.3	26.1	22.7	0.0	23.8	56.6
to affiliates	10.3	9.7	3.9	3.9	5.3	5.2	16.1	15.1	0.0	0.0	0.0
Provisions	8.9	9.0	6.2	7.1	9.2	8.9	8.9	9.4	1.9	5.0	10.4
of which Provisions for pensions	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.0	0.0	0.0
Memo item Turnover	161.7	167.7	189.3	189.8	162.6	161.3	157.4	171.8	134.4	218.4	350.0
II Income statement											
Income	Percentage of total output										
Turnover	99.9	100.0	99.8	99.6	99.9	100.1	99.8	99.9	100.0	100.0	100.0
Change in stocks of own products	0.1	0.0	0.2	0.4	0.1	-0.1	0.2	0.1	0.0	0.0	0.0
Interest received	0.3	0.3	0.1	0.1	0.3	0.3	0.3	0.4	0.0	0.0	0.1
Other income ²	3.7	3.8	3.4	4.0	3.5	4.3	4.0	3.3	0.8	2.1	5.0
of which from participating interests	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0
Total income ²	104.0	104.1	103.5	104.1	103.8	104.6	104.3	103.7	100.9	102.2	105.2
Costs											
Cost of materials	67.0	66.5	56.7	57.3	65.5	66.2	70.1	68.0	44.4	62.0	72.4
Labour costs	14.5	14.4	19.5	18.8	16.3	16.2	11.8	12.1	9.0	14.9	27.4
Depreciation	5.1	4.5	4.9	4.6	4.9	4.5	5.2	4.4	1.5	3.1	5.9
of which of tangible assets	4.8	4.3	4.8	4.5	4.4	4.1	5.2	4.4	1.4	2.8	5.6
Interest paid	2.0	2.0	2.3	2.4	1.9	2.0	2.1	2.0	0.8	1.8	3.3
Operating taxes	0.5	0.8	0.2	0.1	0.1	0.1	0.9	1.5	0.0	0.0	0.1
Other costs ²	12.1	12.5	14.5	14.7	12.2	12.1	11.6	12.6	7.4	12.2	19.6
Total costs before taxes on income ²	101.1	100.6	98.2	98.0	100.9	101.0	101.7	100.6	94.5	99.4	103.0
Annual result before taxes on income	2.9	3.5	5.4	6.1	2.8	3.6	2.6	3.1	0.7	3.6	9.1
Taxes on income and earnings	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.6	0.0	0.1	0.7
Annual result	2.4	3.0	4.9	5.5	2.4	3.1	2.1	2.6	0.7	3.2	8.5
III Other											
Inventories	Percentage of turnover										
Inventories	11.7	11.2	10.8	10.9	14.0	14.0	9.4	8.5	2.7	7.8	16.4
Short-term debtors	16.1	16.6	12.1	12.0	16.4	16.5	16.4	17.3	5.7	9.4	16.6
Annual result before taxes on income	2.9	3.5	5.4	6.1	2.9	3.6	2.6	3.1	0.8	3.6	9.1
Equity	Percentage of tangible assets										
Equity	24.1	24.6	-9.9	-10.9	29.5	31.7	23.2	22.1	-48.9	14.5	74.1
Long-term equity and liabilities	116.6	112.3	110.4	105.7	107.7	104.4	124.7	120.2	71.5	116.1	213.9
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	109.1	105.2	106.5	101.6	101.0	97.1	116.0	113.1	67.2	110.2	189.6
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	75.7	73.9	68.0	64.8	65.1	62.9	93.7	90.8	36.4	67.4	118.3
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	7.1	8.4	13.6	15.1	6.9	8.2	6.6	7.8	5.1	11.2	24.7
Memo item											
Balance sheet total in € billion	8.5	8.7	0.5	0.5	4.1	4.2	4.0	4.0	-	-	-
Turnover in € billion	13.7	14.5	0.9	0.9	6.6	6.8	6.3	6.9	-	-	-
Number of enterprises	1,674	1,674	954	954	676	676	44	44	419	837	1,256

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

East German enterprises

cont'd: 1 Production sector, trade and transport *

	Non-corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.6	0.5	0.4	0.4	0.4	0.4	0.7	0.7	0.0	0.0	0.2
Tangible assets	45.9	44.3	47.5	46.7	40.8	40.9	51.7	48.0	11.7	32.1	55.9
of which Land and buildings	12.5	12.8	23.9	23.6	15.7	16.1	7.6	7.7	0.0	10.4	31.3
Inventories	16.7	17.6	19.7	20.1	23.4	23.7	8.8	10.1	7.4	22.9	38.6
of which Finished products	9.6	10.1	14.5	14.5	11.9	12.1	6.5	7.3	0.0	11.6	31.7
Cash	4.2	4.4	6.5	6.1	4.7	5.4	3.3	3.0	0.5	3.2	9.8
Debtors	30.7	31.0	23.7	24.5	28.8	27.7	33.8	35.6	12.4	24.4	40.9
Short-term	29.2	29.9	22.9	24.1	27.0	26.9	32.4	33.9	11.7	23.5	40.1
of which											
Trade debtors	11.9	11.8	15.3	16.4	13.8	13.4	9.4	9.5	5.1	14.6	30.0
vis-à-vis affiliates	14.0	15.0	2.8	3.8	8.9	9.5	21.0	22.7	0.0	0.0	0.4
Long-term	1.6	1.1	0.8	0.4	1.8	0.7	1.4	1.7	0.0	0.0	0.0
of which vis-à-vis affiliates	1.2	0.8	0.5	0.0	1.3	0.4	1.1	1.2	0.0	0.0	0.0
Investments	0.4	0.7	0.5	0.5	0.4	0.4	0.4	1.0	0.0	0.0	0.0
Participating interests	1.0	1.1	0.5	0.5	0.9	0.9	1.2	1.3	0.0	0.0	0.0
Capital											
Equity	11.6	14.3	-2.8	-1.8	14.3	14.9	10.1	15.3	-17.2	6.3	22.6
Liabilities	79.3	76.0	96.2	95.1	76.3	75.9	80.9	74.0	67.7	87.4	109.4
Short-term	41.5	41.4	43.5	43.3	50.4	50.3	31.0	30.7	30.3	50.5	72.9
of which											
to credit institutions	12.9	12.7	12.6	11.1	16.4	15.6	9.0	9.4	0.0	6.3	20.4
Trade creditors	14.3	13.8	18.0	17.8	14.3	13.9	13.9	13.2	6.2	15.7	32.3
to affiliates	5.4	6.1	3.5	3.5	7.0	8.8	3.8	3.3	0.0	0.0	1.7
Long-term	37.8	34.6	52.7	51.8	25.9	25.6	49.9	43.3	5.4	29.4	61.8
of which											
to credit institutions	24.3	23.8	46.5	47.0	19.6	19.7	27.2	26.1	0.0	23.1	53.9
to affiliates	10.3	10.0	3.8	3.4	4.8	4.5	17.4	17.1	0.0	0.0	0.0
Provisions	8.7	9.3	6.2	6.5	8.6	8.5	8.9	10.7	2.2	5.1	10.9
of which Provisions for pensions	0.1	0.1	0.3	0.3	0.1	0.2	0.1	0.1	0.0	0.0	0.0
Memo item Turnover	154.0	159.9	188.7	191.7	162.0	165.6	141.2	149.8	132.7	226.4	367.5
II Income statement											
Income	Percentage of total output										
Turnover	100.0	99.7	99.6	99.7	100.1	99.7	99.9	99.8	100.0	100.0	100.0
Change in stocks of own products	0.0	0.3	0.4	0.3	-0.1	0.3	0.1	0.2	0.0	0.0	0.0
Interest received	0.4	0.4	0.1	0.1	0.3	0.3	0.5	0.4	0.0	0.0	0.1
Other income ²	3.8	4.3	3.9	3.7	4.4	4.0	3.0	4.8	0.7	2.1	5.0
of which from participating interests	0.1	0.2	0.0	0.0	0.0	0.1	0.1	0.4	0.0	0.0	0.0
Total income ²	104.1	104.6	104.0	103.8	104.7	104.3	103.4	105.2	100.8	102.2	105.2
Costs											
Cost of materials	69.3	69.6	57.8	57.6	66.8	66.5	74.2	75.4	44.0	63.4	72.8
Labour costs	12.5	12.4	18.2	18.1	16.0	16.0	7.1	7.1	9.1	14.1	26.8
Depreciation	4.6	4.4	4.8	4.6	4.3	4.2	5.1	4.6	1.3	2.9	5.7
of which of tangible assets	4.4	4.2	4.6	4.5	4.0	3.8	5.0	4.6	1.2	2.6	5.3
Interest paid	2.2	2.1	2.3	2.3	1.9	1.9	2.6	2.3	0.7	1.6	3.0
Operating taxes	1.0	0.1	0.1	0.1	0.1	0.1	2.3	0.1	0.0	0.0	0.1
Other costs ²	11.0	11.9	14.4	14.3	11.8	12.3	9.4	11.0	7.3	12.0	18.9
Total costs before taxes on income ²	100.6	100.5	97.6	97.0	100.8	100.9	100.7	100.4	94.2	99.1	102.4
Annual result before taxes on income	3.6	4.1	6.4	6.8	3.9	3.4	2.7	4.8	1.0	3.9	9.3
Taxes on income and earnings	0.5	0.5	0.7	0.7	0.5	0.5	0.5	0.6	0.0	0.2	0.8
Annual result	3.1	3.6	5.8	6.1	3.4	2.8	2.2	4.2	0.9	3.5	8.4
III Other											
Inventories	Percentage of turnover										
Inventories	10.9	11.0	10.4	10.5	14.4	14.3	6.2	6.7	3.3	7.9	16.5
Short-term debtors	18.9	18.7	12.1	12.6	16.7	16.3	22.9	22.7	5.7	9.3	16.2
Annual result before taxes on income	3.6	4.1	6.5	6.8	3.9	3.4	2.7	4.8	1.0	3.9	9.3
Equity	Percentage of tangible assets										
Equity	25.3	32.3	-5.8	-4.0	35.2	36.5	19.5	32.0	-43.1	20.0	81.7
Long-term equity and liabilities	116.8	121.3	110.9	113.1	107.1	107.3	126.1	136.3	73.1	116.1	217.0
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	109.1	113.9	106.7	109.7	99.5	102.0	117.9	126.0	68.9	109.6	192.2
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	80.9	84.1	68.4	70.6	63.5	64.9	115.3	123.0	34.3	65.4	111.3
Cash resources, short-term debtors and inventories	121.3	126.5	113.7	117.2	109.9	112.0	143.7	155.8	85.5	115.9	179.8
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	8.1	9.1	15.3	16.1	8.6	7.8	6.8	9.7	5.7	11.7	25.2
Memo item											
Balance sheet total in € billion	7.2	7.2	0.3	0.3	3.7	3.7	3.2	3.1	-	-	-
Turnover in € billion	11.1	11.5	0.7	0.7	6.0	6.1	4.5	4.7	-	-	-
Number of enterprises	1,289	1,289	674	674	577	577	38	38	322	645	967

* Mining and quarrying, manufacturing, electricity, gas and water supply, construction, trade and transport. — 1 Only those financial statements for which data are available for both financial years are evaluated. — 2 Excluding profit and loss transfers.

East German enterprises

2 Manufacturing

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]			
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	2.1	0.5	0.5	1.0	1.0	0.5	3.2	0.0	0.1	0.6
Tangible assets	44.2	45.1	47.8	48.6	44.1	43.8	44.2	46.2	21.6	40.6	58.9
of which Land and buildings	16.8	16.5	25.2	26.4	19.8	19.7	14.0	13.4	0.5	16.5	30.7
Inventories	16.7	16.3	15.5	16.4	19.2	19.1	14.7	13.7	7.1	15.9	29.2
of which Finished products	4.3	4.7	6.0	6.1	5.3	5.4	3.5	4.1	0.0	2.6	8.9
Cash	4.1	3.7	7.2	6.4	5.6	5.1	2.7	2.4	0.3	2.2	8.4
Debtors	25.3	26.2	26.8	25.8	27.2	28.1	23.7	24.6	16.4	25.7	37.9
Short-term	22.9	24.8	25.5	24.6	25.6	26.2	20.5	23.6	15.3	24.0	35.8
of which											
Trade debtors	10.3	10.5	17.0	16.2	13.5	13.2	7.4	7.9	7.4	14.4	24.3
vis-à-vis affiliates	9.7	10.4	3.9	4.1	8.2	9.3	11.1	11.7	0.0	0.1	5.6
Long-term	2.5	1.4	1.3	1.2	1.6	1.9	3.2	1.0	0.0	0.0	0.4
of which vis-à-vis affiliates	1.7	0.7	0.1	0.1	0.7	0.9	2.6	0.5	0.0	0.0	0.0
Investments	0.4	0.5	1.0	1.1	0.8	0.9	0.0	0.2	0.0	0.0	0.0
Participating interests	8.2	5.7	0.2	0.2	1.6	1.6	14.0	9.5	0.0	0.0	0.0
Capital											
Equity	34.3	34.5	11.0	11.5	27.7	28.2	40.4	41.0	5.1	16.9	32.5
Liabilities	54.4	54.4	79.4	78.9	61.9	61.3	47.5	47.3	52.8	72.1	88.2
Short-term	36.8	37.8	39.6	39.3	39.0	39.7	34.9	36.1	24.0	39.8	59.9
of which											
to credit institutions	8.2	9.0	9.5	10.3	11.7	12.6	5.3	5.8	0.6	6.6	16.4
Trade creditors	10.2	9.9	14.5	13.3	12.0	11.4	8.5	8.5	4.9	10.8	19.5
to affiliates	10.5	11.8	4.7	4.7	6.8	7.3	13.8	16.1	0.0	0.1	5.4
Long-term	17.6	16.6	39.9	39.6	22.9	21.7	12.5	11.3	4.5	21.3	42.7
of which											
to credit institutions	12.5	11.4	30.0	29.5	16.3	14.9	8.8	7.6	0.0	12.9	30.2
to affiliates	3.4	3.3	7.7	7.2	4.1	4.1	2.8	2.5	0.0	0.0	3.5
Provisions	11.1	11.0	9.1	9.1	10.2	10.4	11.9	11.6	3.5	7.5	14.1
of which Provisions for pensions	0.9	1.1	1.6	1.8	1.1	1.5	0.7	0.8	0.0	0.0	0.2
Memo item Turnover	123.6	128.4	142.3	140.2	126.3	127.5	120.7	128.7	103.8	158.7	228.6
II Income statement											
Income	Percentage of total output										
Turnover	98.9	99.7	99.8	98.5	98.5	98.8	99.3	100.6	98.4	100.0	100.2
Change in stocks of own products	1.1	0.3	0.2	1.5	1.5	1.2	0.7	-0.6	-0.2	0.0	1.6
Interest received	0.5	0.5	0.3	0.2	0.4	0.5	0.6	0.6	0.0	0.1	0.4
Other income ²	6.4	6.9	6.4	6.2	5.8	6.0	6.9	7.7	1.8	3.6	7.6
of which from participating interests	0.8	0.6	0.1	0.0	0.2	0.1	1.4	1.1	0.0	0.0	0.0
Total income ²	106.9	107.4	106.6	106.5	106.2	106.5	107.4	108.3	102.0	103.9	108.2
Costs											
Cost of materials	62.9	63.5	43.1	42.8	56.3	57.2	69.2	69.9	38.2	52.3	64.0
Labour costs	17.5	17.4	32.9	33.5	22.5	22.2	12.5	12.5	17.0	26.0	35.3
Depreciation	6.2	6.3	6.6	6.5	6.4	6.2	6.1	6.4	2.6	4.9	8.6
of which of tangible assets	6.0	6.0	6.3	6.2	6.1	5.8	5.9	6.1	2.3	4.4	8.0
Interest paid	1.6	1.7	2.4	2.5	1.9	2.0	1.2	1.4	0.8	1.7	3.0
Operating taxes	0.5	0.6	0.2	0.1	0.3	0.3	0.6	1.0	0.0	0.1	0.1
Other costs ²	14.1	13.8	18.3	18.2	14.9	14.6	13.2	12.9	10.1	14.5	20.2
Total costs before taxes on income ²	102.7	103.3	103.5	103.8	102.5	102.5	102.9	104.1	98.0	101.6	106.6
Annual result before taxes on income	4.2	4.1	3.1	2.7	3.8	4.0	4.6	4.2	0.2	2.5	6.9
Taxes on income and earnings	0.9	0.7	0.8	0.8	0.9	0.9	0.9	0.6	0.0	0.0	0.8
Annual result	3.3	3.4	2.3	1.9	2.8	3.1	3.7	3.6	0.1	2.0	5.6
III Other											
Inventories	Percentage of turnover										
Inventories	13.5	12.7	10.9	11.7	15.2	15.0	12.2	10.7	4.0	10.0	18.1
Short-term debtors	18.5	19.3	17.9	17.5	20.2	20.5	17.0	18.3	9.7	15.1	22.6
Annual result before taxes on income	4.2	4.1	3.1	2.7	3.8	4.1	4.6	4.2	0.2	2.5	7.0
Equity	Percentage of tangible assets										
Equity	77.5	76.4	23.0	23.7	62.9	64.3	91.3	88.7	14.2	45.9	105.9
Long-term equity and liabilities	128.1	123.8	115.6	114.3	124.1	123.8	131.8	124.2	88.4	123.0	188.9
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	101.6	102.6	109.8	109.2	113.1	112.0	94.1	95.6	83.0	113.9	166.3
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	74.1	76.6	84.0	80.4	81.8	80.7	66.7	72.3	47.9	80.7	134.7
Cash resources, short-term debtors and inventories	119.5	119.6	123.1	122.1	131.1	129.0	108.7	110.4	91.4	129.0	201.2
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.0	6.5	6.7	6.2	6.1	6.6	5.9	6.4	2.8	6.6	12.3
Memo item											
Balance sheet total in € billion	22.5	23.0	0.4	0.4	9.9	10.7	12.1	11.9	-	-	-
Turnover in € billion	27.8	29.5	0.6	0.6	12.6	13.6	14.7	15.3	-	-	-
Number of enterprises	1,687	1,687	518	518	1,066	1,066	103	103	422	844	1,265

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

cont'd: 2 Manufacturing

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.9	1.1	0.4	0.5	1.2	1.1	0.6	1.1	0.0	0.1	0.5
Tangible assets	44.0	42.9	50.4	49.5	43.4	43.4	44.4	41.9	20.0	38.9	57.9
of which Land and buildings	16.9	16.3	26.0	25.7	18.7	18.5	14.3	13.3	0.3	14.8	28.4
Inventories	19.2	19.3	14.6	15.5	19.6	19.7	19.1	19.1	7.3	16.1	29.6
of which Finished products	5.7	5.6	5.5	5.1	5.9	5.8	5.5	5.3	0.0	2.6	8.7
Cash	4.4	4.8	6.9	7.3	5.2	5.0	3.3	4.5	0.3	2.2	8.8
Debtors	27.9	27.7	25.2	24.7	28.0	27.9	27.8	27.6	16.5	25.9	38.7
Short-term	26.3	26.2	24.0	23.3	26.3	26.4	26.4	26.0	15.7	24.1	36.5
of which											
Trade debtors	12.4	11.9	14.4	14.4	13.5	13.3	10.9	10.1	7.1	14.4	22.8
vis-à-vis affiliates	10.6	10.9	4.6	4.9	8.9	9.2	13.0	13.3	0.0	0.4	7.3
Long-term	1.6	1.5	1.2	1.4	1.7	1.5	1.4	1.6	0.0	0.0	0.3
of which vis-à-vis affiliates	0.9	0.7	0.1	0.0	1.2	0.7	0.7	0.6	0.0	0.0	0.0
Investments	0.6	0.8	1.3	1.3	0.9	0.9	0.2	0.7	0.0	0.0	0.0
Participating interests	2.6	3.0	0.2	0.2	1.3	1.6	4.3	4.8	0.0	0.0	0.0
Capital											
Equity	31.1	31.7	13.4	15.1	27.3	29.0	36.5	35.6	7.2	19.6	37.6
Liabilities	58.1	57.7	76.6	75.4	62.0	60.8	52.7	53.0	48.5	69.5	85.3
Short-term	39.3	39.3	37.4	37.5	40.9	40.3	37.5	38.1	24.7	39.5	61.0
of which											
to credit institutions	10.9	10.7	10.9	10.0	12.7	12.6	8.7	8.4	0.7	6.5	17.6
Trade creditors	11.2	10.9	11.5	11.0	11.8	11.4	10.5	10.2	4.9	9.9	18.2
to affiliates	8.8	9.5	5.3	5.0	7.5	7.7	10.5	11.9	0.0	0.4	7.4
Long-term	18.8	18.4	39.3	37.9	21.1	20.5	15.1	14.9	2.8	19.4	37.9
of which											
to credit institutions	13.1	12.9	30.0	28.7	15.1	14.7	10.0	10.0	0.0	10.6	27.1
to affiliates	3.6	4.1	7.2	7.0	3.8	3.9	3.3	4.1	0.0	0.0	2.5
Provisions	10.7	10.5	9.4	9.3	10.7	10.1	10.6	11.1	3.7	8.1	14.3
of which Provisions for pensions	1.3	1.3	1.9	2.1	1.5	1.6	0.9	1.0	0.0	0.0	0.5
Memo item Turnover	144.3	144.6	133.7	131.3	130.6	130.8	161.4	162.1	107.1	157.0	228.8
II Income statement											
Income	Percentage of total output										
Turnover	99.8	99.4	99.2	98.5	98.9	99.3	100.6	99.6	98.4	100.0	100.3
Change in stocks of own products	0.2	0.6	0.8	1.5	1.1	0.7	-0.6	0.4	-0.3	0.0	1.6
Interest received	0.4	0.4	0.3	0.3	0.4	0.4	0.4	0.4	0.0	0.1	0.3
Other income ²	5.4	6.1	6.8	7.0	6.4	6.9	4.3	5.2	1.8	3.9	8.1
of which from participating interests	0.1	0.2	0.1	0.0	0.1	0.1	0.1	0.2	0.0	0.0	0.0
Total income ²	105.8	106.5	107.2	107.3	106.8	107.3	104.7	105.6	102.1	104.2	108.6
Costs											
Cost of materials	63.1	63.3	41.8	41.1	56.8	56.2	70.2	71.1	37.3	52.4	64.2
Labour costs	17.6	17.8	34.2	34.3	22.5	22.8	12.1	12.3	16.8	26.0	36.3
Depreciation	5.5	5.8	7.3	7.0	6.1	6.2	4.8	5.4	2.5	4.7	8.1
of which of tangible assets	5.3	5.5	7.0	6.8	5.8	5.7	4.7	5.2	2.2	4.3	7.7
Interest paid	1.6	1.5	2.6	2.6	2.0	1.9	1.2	1.1	0.8	1.6	2.9
Operating taxes	0.7	0.2	0.1	0.1	0.2	0.2	1.1	0.2	0.0	0.1	0.1
Other costs ²	13.6	14.3	18.5	18.6	15.1	16.2	11.9	12.4	10.3	14.6	21.0
Total costs before taxes on income ²	102.1	103.1	104.5	103.6	102.7	103.5	101.4	102.6	98.2	101.8	106.6
Annual result before taxes on income	3.7	3.4	2.7	3.6	4.1	3.8	3.3	3.0	0.3	2.4	7.0
Taxes on income and earnings	0.8	0.8	1.0	1.0	0.8	0.8	0.7	0.8	0.0	0.1	0.9
Annual result	2.9	2.6	1.7	2.6	3.3	3.0	2.6	2.2	0.2	2.0	5.9
III Other											
Inventories	Percentage of turnover										
Inventories	13.3	13.4	10.9	11.8	15.0	15.1	11.8	11.8	4.3	10.4	18.4
Short-term debtors	18.2	18.1	17.9	17.7	20.2	20.2	16.4	16.0	10.0	15.1	22.5
Annual result before taxes on income	3.7	3.4	2.7	3.7	4.1	3.8	3.3	3.0	0.3	2.5	6.9
Equity	Percentage of tangible assets										
Equity	70.7	73.9	26.6	30.4	62.8	66.9	82.3	85.0	19.2	52.0	115.7
Long-term equity and liabilities	122.7	124.9	113.6	116.0	121.9	123.3	124.0	127.5	87.8	125.4	200.2
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	109.7	110.2	108.9	110.3	111.0	112.0	108.2	108.0	82.8	115.5	172.6
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	79.3	80.4	85.3	83.9	79.0	79.6	79.4	81.2	48.0	79.8	138.2
Cash resources, short-term debtors and inventories	128.2	129.6	124.3	125.4	126.8	128.4	130.2	131.3	91.6	130.9	207.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.5	6.0	5.8	6.9	6.9	6.5	6.1	5.4	2.9	6.5	12.5
Memo item											
Balance sheet total in € billion	18.2	18.6	0.3	0.4	9.8	10.0	8.1	8.2	-	-	-
Turnover in € billion	26.3	26.9	0.5	0.5	12.8	13.1	13.1	13.3	-	-	-
Number of enterprises	1,503	1,503	396	396	1,005	1,005	102	102	376	752	1,127

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

cont'd: 2 Manufacturing

	Corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more				
	Cylindere sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.8	2.4	0.6	0.6	1.0	1.0	0.6	3.6	0.0	0.2	0.6
Tangible assets	42.8	43.9	44.2	45.1	43.8	43.4	41.9	44.3	20.3	38.7	56.1
of which Land and buildings	16.9	16.6	22.9	24.1	20.1	19.9	14.3	13.7	0.4	15.7	28.3
Inventories	17.2	16.8	17.0	18.6	19.7	19.7	15.3	14.3	8.4	17.5	30.2
of which Finished products	4.0	4.5	6.1	6.3	5.0	5.2	3.3	3.9	0.0	2.7	8.2
Cash	4.0	3.6	7.5	6.9	6.0	5.4	2.4	2.0	0.3	2.2	8.2
Debtors	25.3	26.2	28.4	26.4	26.6	27.6	24.2	25.1	17.0	26.0	38.5
Short-term	22.6	24.8	26.7	24.9	24.9	25.7	20.8	24.1	16.2	24.3	36.1
of which											
Trade debtors	10.1	10.4	17.7	16.4	13.8	13.5	7.1	7.6	8.1	14.9	24.5
vis-à-vis affiliates	9.9	10.6	4.0	4.1	7.5	8.7	11.9	12.5	0.0	0.3	5.9
Long-term	2.7	1.4	1.7	1.5	1.8	1.9	3.4	1.0	0.0	0.0	0.6
of which vis-à-vis affiliates	2.0	0.6	0.1	0.1	0.8	0.9	2.9	0.5	0.0	0.0	0.0
Investments	0.4	0.5	1.1	1.1	0.8	1.0	0.0	0.1	0.0	0.0	0.0
Participating interests	9.3	6.3	0.2	0.2	1.5	1.5	15.5	10.5	0.0	0.0	0.0
Capital											
Equity	37.4	37.6	15.0	15.6	30.5	30.6	43.2	44.2	8.2	19.6	35.5
Liabilities	51.5	51.4	74.6	74.3	59.3	58.7	44.9	44.6	50.1	69.2	84.5
Short-term	36.4	37.1	40.5	39.9	37.2	37.6	35.6	36.5	25.1	39.7	58.9
of which											
to credit institutions	7.4	8.1	8.8	9.8	10.5	11.2	5.0	5.5	0.6	6.5	15.8
Trade creditors	10.1	9.7	15.0	13.1	12.0	11.1	8.5	8.4	5.3	10.9	19.5
to affiliates	10.7	12.2	4.9	4.8	5.9	6.5	14.6	17.1	0.0	0.2	5.9
Long-term	15.1	14.3	34.1	34.4	22.1	21.1	9.3	8.1	3.2	19.1	36.9
of which											
to credit institutions	10.5	9.8	23.8	24.4	15.4	14.3	6.4	5.6	0.0	11.2	25.9
to affiliates	3.1	2.8	7.8	7.2	4.0	4.0	2.3	1.8	0.0	0.0	3.9
Provisions	10.9	10.8	9.8	9.7	10.1	10.5	11.6	11.2	3.7	7.7	14.4
of which Provisions for pensions	1.0	1.3	2.1	2.3	1.3	1.7	0.8	0.8	0.0	0.0	1.2
Memo item Turnover	123.0	127.7	140.2	138.3	123.6	125.5	122.0	129.1	103.8	157.2	226.6
II Income statement											
Income	Percentage of total output										
Turnover	98.9	99.7	99.8	98.1	98.3	98.6	99.4	100.7	98.1	99.9	100.3
Change in stocks of own products	1.1	0.3	0.2	1.9	1.7	1.4	0.6	-0.7	-0.3	0.1	1.9
Interest received	0.5	0.6	0.3	0.2	0.4	0.4	0.6	0.7	0.0	0.1	0.4
Other income ²	6.4	6.9	6.6	6.4	5.9	5.8	6.8	7.9	1.9	3.6	7.4
of which from participating interests	0.9	0.7	0.1	0.0	0.2	0.1	1.5	1.2	0.0	0.0	0.0
Total income ²	107.0	107.5	106.9	106.7	106.4	106.2	107.4	108.5	102.1	103.9	107.9
Costs											
Cost of materials	63.5	64.0	43.1	42.9	56.0	56.8	70.0	70.7	40.2	53.5	64.2
Labour costs	17.5	17.6	34.7	35.5	23.2	22.7	12.5	12.7	17.8	26.6	36.0
Depreciation	6.0	6.2	6.1	6.2	6.3	6.2	5.7	6.3	2.6	4.6	8.1
of which of tangible assets	5.8	5.9	5.7	5.8	6.0	5.8	5.6	6.0	2.2	4.2	7.5
Interest paid	1.4	1.5	2.1	2.2	1.9	1.9	1.1	1.2	0.7	1.5	2.7
Operating taxes	0.3	0.3	0.2	0.1	0.4	0.4	0.3	0.3	0.0	0.1	0.1
Other costs ²	14.0	13.7	18.6	18.3	14.9	14.6	13.2	12.8	9.8	14.2	19.4
Total costs before taxes on income ²	102.8	103.4	104.8	105.2	102.7	102.5	102.9	104.1	98.6	101.9	106.9
Annual result before taxes on income	4.2	4.1	2.1	1.4	3.7	3.7	4.6	4.4	0.1	2.1	5.9
Taxes on income and earnings	1.0	0.8	0.9	0.9	1.0	0.9	1.0	0.6	0.0	0.0	0.9
Annual result	3.2	3.3	1.2	0.5	2.7	2.8	3.6	3.8	0.1	1.6	4.9
III Other											
Inventories	Percentage of turnover										
Inventories	14.0	13.1	12.2	13.5	16.0	15.7	12.6	11.1	5.1	11.5	19.7
Short-term debtors	18.4	19.4	19.1	18.0	20.1	20.4	17.0	18.7	10.3	15.4	22.9
Annual result before taxes on income	4.2	4.1	2.1	1.4	3.8	3.7	4.6	4.4	0.1	2.1	6.0
Equity	Percentage of tangible assets										
Equity	87.4	85.7	34.0	34.5	69.5	70.6	103.2	99.6	21.4	54.0	117.1
Long-term equity and liabilities	133.5	128.9	121.9	120.9	128.9	129.3	137.4	128.8	93.4	128.7	202.1
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	102.8	104.7	114.2	114.1	117.2	117.1	93.8	96.1	87.7	117.0	174.3
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	74.0	77.8	86.3	81.5	84.8	84.7	65.1	71.7	49.8	81.4	135.0
Cash resources, short-term debtors and inventories	121.4	123.0	128.3	128.2	137.8	137.0	108.1	110.8	96.1	132.2	199.6
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	5.7	6.2	4.6	3.9	5.7	5.9	5.7	6.5	2.5	5.8	10.3
Memo item											
Balance sheet total in € billion	19.5	19.8	0.3	0.3	8.3	8.9	10.9	10.6	-	-	-
Turnover in € billion	23.9	25.3	0.4	0.4	10.3	11.2	13.2	13.7	-	-	-
Number of enterprises	1,273	1,273	331	331	853	853	89	89	318	637	955

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

cont'd: 2 Manufacturing

	Corporations										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2001/2002 ¹										
Ratios	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	1.0	1.2	0.4	0.5	1.3	1.2	0.7	1.2	0.0	0.2	0.6
Tangible assets	42.8	41.8	46.5	45.2	43.6	43.3	41.8	39.8	18.5	37.5	55.4
of which Land and buildings	17.4	16.7	24.9	24.7	19.3	18.9	14.9	13.9	0.3	14.2	27.7
Inventories	20.2	20.3	16.7	17.8	20.0	20.0	20.6	20.6	8.3	17.2	30.2
of which Finished products	5.6	5.4	5.8	5.6	5.6	5.5	5.6	5.3	0.0	2.7	8.5
Cash	4.2	4.8	7.5	7.9	5.3	5.0	2.8	4.5	0.3	2.3	8.9
Debtors	27.9	27.5	26.3	25.8	27.0	27.2	29.1	28.0	17.1	26.5	38.8
Short-term	26.5	25.9	24.6	24.1	25.4	25.6	27.7	26.4	16.1	24.3	36.3
of which											
Trade debtors	12.5	12.0	14.7	14.8	13.5	13.4	11.3	10.3	7.4	14.6	22.8
vis-à-vis affiliates	10.8	10.7	4.9	5.4	8.1	8.4	14.0	13.7	0.0	0.7	8.2
Long-term	1.5	1.6	1.6	1.8	1.6	1.6	1.4	1.6	0.0	0.0	0.6
of which vis-à-vis affiliates	0.8	0.7	0.1	0.1	1.0	0.8	0.6	0.6	0.0	0.0	0.0
Investments	0.6	0.7	1.6	1.6	1.0	0.9	0.1	0.4	0.0	0.0	0.0
Participating interests	2.9	3.3	0.2	0.2	1.3	1.7	4.7	5.2	0.0	0.0	0.0
Capital											
Equity	33.9	34.0	16.7	18.6	29.4	31.4	39.7	37.6	9.8	22.2	40.8
Liabilities	55.4	55.3	72.4	70.8	59.5	58.2	50.0	51.3	45.2	66.0	81.7
Short-term	38.6	39.0	38.4	38.4	38.6	38.4	38.6	39.8	24.9	38.8	59.0
of which											
to credit institutions	9.9	10.0	10.5	9.4	11.0	11.4	8.5	8.4	0.7	6.4	16.9
Trade creditors	11.2	10.9	11.2	11.0	11.6	11.3	10.7	10.4	5.3	10.1	18.1
to affiliates	9.0	9.7	5.7	5.4	6.9	6.9	11.4	13.3	0.0	0.5	7.4
Long-term	16.8	16.3	34.0	32.4	20.9	19.8	11.4	11.5	1.7	16.8	33.6
of which											
to credit institutions	11.7	11.3	25.3	22.9	15.1	14.4	7.2	7.2	0.0	9.2	24.1
to affiliates	3.1	3.5	7.0	7.1	3.6	3.5	2.4	3.3	0.0	0.0	2.4
Provisions	10.6	10.6	10.2	10.2	11.0	10.4	10.2	10.9	4.0	8.4	14.6
of which Provisions for pensions	1.5	1.5	2.5	2.8	1.8	1.8	1.0	1.1	0.0	0.0	1.4
Memo item Turnover	146.1	145.5	136.2	132.1	128.7	127.9	166.5	166.7	108.0	155.3	226.4
II Income statement											
Income	Percentage of total output										
Turnover	99.8	99.3	99.0	98.0	98.8	99.2	100.8	99.5	98.4	100.0	100.4
Change in stocks of own products	0.2	0.7	1.0	2.0	1.2	0.8	-0.8	0.5	-0.4	0.0	1.6
Interest received	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.0	0.1	0.4
Other income ²	5.3	6.1	6.5	6.8	6.3	7.3	4.3	4.9	1.8	3.9	8.1
of which from participating interests	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0
Total income ²	105.7	106.4	106.9	107.1	106.7	107.7	104.7	105.2	102.1	104.3	108.6
Costs											
Cost of materials	63.5	63.1	41.3	40.8	56.0	55.4	70.9	70.7	38.7	52.6	64.3
Labour costs	18.1	18.4	36.5	36.6	23.3	23.6	12.8	13.0	17.7	26.5	36.6
Depreciation	5.4	5.8	6.6	6.0	6.2	6.3	4.7	5.4	2.5	4.6	7.7
of which of tangible assets	5.2	5.4	6.2	5.8	5.8	5.8	4.5	5.1	2.1	4.1	7.3
Interest paid	1.5	1.4	2.4	2.3	1.9	1.8	1.0	1.0	0.7	1.5	2.7
Operating taxes	0.3	0.3	0.1	0.1	0.2	0.2	0.4	0.3	0.0	0.1	0.1
Other costs ²	13.5	14.4	18.2	18.7	15.3	16.5	11.7	12.4	10.3	14.6	20.8
Total costs before taxes on income ²	102.3	103.4	105.0	104.6	103.0	103.9	101.5	102.9	98.7	102.1	106.9
Annual result before taxes on income	3.4	3.1	1.9	2.5	3.7	3.8	3.2	2.4	0.2	2.1	6.1
Taxes on income and earnings	0.8	0.8	1.1	1.1	0.8	0.8	0.8	0.8	0.0	0.1	0.9
Annual result	2.6	2.2	0.8	1.4	2.9	3.0	2.4	1.5	0.2	1.7	4.9
III Other											
Inventories	Percentage of turnover										
Inventories	13.8	13.9	12.3	13.5	15.5	15.7	12.4	12.4	5.3	11.0	19.4
Short-term debtors	18.1	17.8	18.1	18.2	19.7	20.0	16.7	15.8	10.2	15.2	22.9
Annual result before taxes on income	3.4	3.1	1.9	2.6	3.8	3.9	3.1	2.4	0.2	2.1	6.1
Equity	Percentage of tangible assets										
Equity	79.1	81.4	35.9	41.1	67.4	72.4	94.8	94.5	27.0	65.4	127.5
Long-term equity and liabilities	127.4	128.2	119.6	123.5	126.4	127.5	128.9	129.4	91.4	131.9	220.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	113.0	111.6	113.1	115.9	114.9	114.9	110.9	107.6	85.2	118.9	181.1
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	80.7	80.1	86.6	86.2	81.9	81.7	79.1	78.0	49.7	83.0	139.8
Cash resources, short-term debtors and inventories	133.0	132.0	130.1	132.6	133.6	133.9	132.5	129.9	95.2	137.1	211.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.0	5.4	4.4	5.0	6.3	6.3	5.7	4.3	2.6	5.9	11.0
Memo item											
Balance sheet total in € billion	15.4	15.7	0.2	0.3	8.1	8.4	7.1	7.1	-	-	-
Turnover in € billion	22.5	22.9	0.3	0.3	10.5	10.7	11.7	11.8	-	-	-
Number of enterprises	1,169	1,169	263	263	817	817	89	89	292	585	877

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

cont'd: 2 Manufacturing

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.7	0.6	0.3	0.2	0.9	0.8	0.4	0.3	0.0	0.0	0.3
Tangible assets	53.7	52.5	57.7	58.2	45.5	45.6	63.8	61.6	26.0	48.6	66.3
of which Land and buildings	16.2	16.1	31.8	32.6	18.6	18.8	11.9	10.8	1.6	20.0	41.1
Inventories	13.3	13.2	11.1	10.2	16.8	16.3	9.0	9.2	3.6	10.5	25.3
of which Finished products	6.1	6.0	5.8	5.7	7.0	6.7	5.0	5.1	0.0	2.3	10.0
Cash	4.5	4.7	6.3	5.0	3.8	3.8	5.4	5.9	0.3	2.3	9.5
Debtors	25.4	26.3	22.4	24.0	30.0	30.6	19.9	20.6	13.6	24.3	36.3
Short-term	24.5	24.7	22.1	23.8	29.2	28.6	18.7	19.3	12.8	23.0	34.6
of which											
Trade debtors	11.3	11.3	14.9	15.5	12.1	11.5	10.0	10.8	4.9	13.1	23.0
vis-à-vis affiliates	8.5	9.2	3.8	4.0	11.9	12.6	4.6	5.1	0.0	0.0	2.5
Long-term	0.9	1.6	0.3	0.2	0.7	2.0	1.2	1.3	0.0	0.0	0.0
of which vis-à-vis affiliates	0.4	1.0	0.0	0.0	0.4	1.3	0.4	0.6	0.0	0.0	0.0
Investments	0.4	0.6	0.8	0.9	0.7	0.4	0.0	0.9	0.0	0.0	0.0
Participating interests	1.7	1.7	0.2	0.2	2.1	2.1	1.3	1.3	0.0	0.0	0.0
Capital											
Equity	14.3	14.8	-0.2	0.2	13.7	15.7	16.2	14.8	-8.3	8.7	22.3
Liabilities	73.3	73.3	92.8	92.0	75.2	74.3	69.3	70.2	63.9	82.3	101.2
Short-term	39.6	42.4	37.0	37.7	48.2	49.8	29.0	32.6	20.2	40.1	63.5
of which											
to credit institutions	13.6	14.3	11.3	11.5	18.2	19.4	8.0	7.6	0.4	6.8	17.9
Trade creditors	10.4	11.3	13.2	13.7	12.3	12.5	7.8	9.4	3.8	10.3	19.5
to affiliates	9.3	9.5	4.0	4.5	11.5	11.3	6.9	7.4	0.0	0.0	3.4
Long-term	33.7	30.9	55.8	54.2	27.0	24.5	40.3	37.7	11.5	36.0	65.4
of which											
to credit institutions	25.2	21.4	47.0	43.7	20.9	18.0	28.8	24.2	0.8	23.0	49.3
to affiliates	5.6	6.4	7.4	7.1	4.4	4.6	6.9	8.9	0.0	0.0	2.0
Provisions	12.3	11.8	7.1	7.6	10.9	9.8	14.4	14.9	2.8	6.9	12.4
of which Provisions for pensions	0.3	0.3	0.2	0.3	0.2	0.2	0.3	0.5	0.0	0.0	0.0
Memo item Turnover	127.4	132.7	148.2	145.3	140.1	137.3	109.7	125.4	104.6	163.7	242.4
II Income statement											
Income	Percentage of total output										
Turnover	98.8	99.5	99.9	99.7	99.0	99.4	98.4	99.6	99.3	100.0	100.1
Change in stocks of own products	1.2	0.5	0.1	0.3	1.0	0.6	1.6	0.4	-0.1	0.0	0.7
Interest received	0.4	0.5	0.2	0.2	0.4	0.5	0.3	0.4	0.0	0.0	0.2
Other income ²	6.1	6.7	5.6	5.7	5.4	7.2	7.3	5.9	1.7	3.8	8.4
of which from participating interests	0.1	0.1	0.0	0.0	0.2	0.1	0.1	0.1	0.0	0.0	0.0
Total income ²	106.4	107.1	105.8	105.9	105.8	107.7	107.6	106.4	101.8	103.9	108.6
Costs											
Cost of materials	58.7	60.1	42.9	42.8	57.8	59.3	61.8	63.2	32.6	49.8	62.2
Labour costs	17.2	16.8	28.3	28.2	19.6	19.6	12.1	11.3	14.7	24.3	33.2
Depreciation	7.8	6.8	8.0	7.4	7.0	6.1	9.0	7.7	2.9	5.3	9.4
of which of tangible assets	7.4	6.6	7.9	7.2	6.4	5.9	9.0	7.6	2.6	5.1	9.2
Interest paid	2.4	2.5	3.1	3.2	2.3	2.4	2.6	2.5	1.2	2.4	3.8
Operating taxes	1.4	2.5	0.2	0.1	0.1	0.1	3.8	6.3	0.0	0.0	0.1
Other costs ²	14.6	14.2	17.6	18.2	14.9	14.7	13.7	13.0	10.8	15.8	22.0
Total costs before taxes on income ²	102.1	102.8	100.0	99.9	101.7	102.2	102.9	104.0	95.8	100.3	105.8
Annual result before taxes on income	4.3	4.3	5.9	6.0	4.1	5.5	4.6	2.4	0.6	4.2	11.0
Taxes on income and earnings	0.5	0.5	0.5	0.7	0.6	0.6	0.4	0.3	0.0	0.1	0.8
Annual result	3.8	3.8	5.3	5.4	3.4	4.9	4.2	2.0	0.5	3.8	10.4
III Other											
Inventories	Percentage of turnover										
Inventories	10.4	9.9	7.5	7.0	12.0	11.9	8.2	7.3	2.4	6.2	13.8
Short-term debtors	19.2	18.6	14.9	16.3	20.9	20.9	17.1	15.4	7.8	13.5	21.7
Annual result before taxes on income	4.4	4.4	5.9	6.1	4.1	5.5	4.7	2.4	0.6	4.2	11.1
Equity	Percentage of tangible assets										
Equity	26.5	28.2	-0.3	0.4	30.1	34.5	25.4	24.0	-14.9	22.3	62.3
Long-term equity and liabilities	100.4	97.4	102.3	100.2	100.3	97.5	100.4	97.0	76.8	107.8	160.7
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	94.7	90.1	100.0	98.1	92.7	87.9	96.1	91.8	72.0	103.3	146.4
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	74.3	70.1	77.2	77.2	70.0	65.9	83.0	78.3	44.7	78.0	133.3
Cash resources, short-term debtors and inventories	107.8	101.2	107.3	104.2	104.9	98.6	114.1	106.4	77.6	117.8	203.9
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	8.0	8.4	12.4	12.5	8.1	10.1	7.5	5.7	4.0	10.3	20.3
Memo item											
Balance sheet total in € billion	3.0	3.2	0.1	0.1	1.6	1.8	1.3	1.3	-	-	-
Turnover in € billion	3.8	4.2	0.2	0.2	2.3	2.4	1.4	1.6	-	-	-
Number of enterprises	414	414	187	187	213	213	14	14	104	207	311

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

cont'd: 2 Manufacturing

	Non-corporations										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹		2001		2002		2001		2002		had a ratio of less than [...%]
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.5	0.4	0.3	0.3	0.5	0.5	0.4	0.3	0.0	0.0	0.4
Tangible assets	50.3	48.8	60.5	60.8	42.4	43.5	62.0	55.8	27.6	45.5	65.5
of which Land and buildings	13.9	14.1	28.8	28.4	15.7	16.2	9.8	9.5	0.4	17.2	30.3
Inventories	14.0	14.2	9.2	9.4	17.6	18.0	8.6	9.0	3.7	12.5	26.9
of which Finished products	6.5	6.6	4.7	4.0	7.4	7.7	5.2	5.2	0.0	2.0	9.7
Cash	5.3	4.6	5.5	5.5	4.4	4.6	6.8	4.5	0.1	1.9	8.4
Debtors	27.6	28.6	22.6	21.8	33.1	31.3	19.3	25.2	14.9	23.8	38.0
Short-term	25.6	27.4	22.3	21.3	30.8	30.5	17.7	23.4	14.0	22.3	37.7
of which											
Trade debtors	11.4	11.3	13.5	13.4	13.2	12.9	8.5	8.6	5.7	13.6	23.2
vis-à-vis affiliates	9.7	11.9	4.0	3.8	12.5	13.1	5.8	10.9	0.0	0.0	4.1
Long-term	2.0	1.1	0.2	0.5	2.3	0.7	1.6	1.8	0.0	0.0	0.0
of which vis-à-vis affiliates	1.4	0.5	0.0	0.0	1.9	0.4	0.7	0.6	0.0	0.0	0.0
Investments	0.7	1.5	0.6	0.6	0.5	0.5	1.1	3.0	0.0	0.0	0.0
Participating interests	1.3	1.3	0.3	0.3	1.1	1.1	1.6	1.7	0.0	0.0	0.0
Capital											
Equity	15.9	19.0	5.0	5.9	16.8	17.2	15.5	23.0	0.7	11.2	22.8
Liabilities	73.2	70.6	87.4	87.2	74.0	74.0	70.6	64.1	64.6	79.9	95.8
Short-term	43.3	40.6	34.7	35.0	52.0	50.0	30.3	26.9	24.5	44.0	65.0
of which											
to credit institutions	16.2	14.4	11.8	11.4	20.5	18.8	9.8	8.0	0.7	7.1	20.0
Trade creditors	11.4	10.7	12.2	11.1	12.8	11.8	9.0	8.9	3.9	9.1	19.8
to affiliates	7.6	7.9	4.2	4.0	10.0	11.5	3.9	2.9	0.0	0.3	7.2
Long-term	29.8	30.0	52.7	52.2	22.0	24.0	40.2	37.2	7.5	28.8	54.7
of which											
to credit institutions	21.1	21.8	42.1	43.7	15.4	16.4	28.3	28.1	0.5	21.0	44.8
to affiliates	6.4	7.2	7.7	6.7	4.7	6.0	9.0	9.1	0.0	0.0	2.7
Provisions	10.8	10.2	7.4	6.9	9.1	8.7	13.9	12.8	3.1	7.1	13.5
of which Provisions for pensions	0.1	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.0	0.0	0.0
Memo item Turnover	134.8	139.9	127.3	129.2	139.9	145.4	127.5	132.4	103.1	160.5	243.6
II Income statement											
Income	Percentage of total output										
Turnover	99.5	99.8	99.7	99.7	99.4	99.9	99.5	99.8	98.8	100.0	100.0
Change in stocks of own products	0.5	0.2	0.3	0.3	0.6	0.1	0.5	0.2	0.0	0.0	1.2
Interest received	0.5	0.5	0.2	0.2	0.5	0.5	0.5	0.5	0.0	0.0	0.2
Other income ²	5.9	6.2	7.6	7.5	6.8	5.0	4.1	8.1	1.7	3.7	8.0
of which from participating interests	0.1	0.3	0.0	0.0	0.0	0.1	0.1	0.6	0.0	0.0	0.0
Total income ²	106.4	106.7	107.8	107.7	107.3	105.5	104.6	108.6	102.0	103.9	108.5
Costs											
Cost of materials	61.0	64.6	43.0	41.7	60.5	59.9	63.6	74.3	33.1	50.8	63.8
Labour costs	15.1	14.9	27.9	28.1	19.1	19.1	6.7	6.6	13.7	23.9	34.2
Depreciation	6.0	5.9	9.4	9.8	5.8	5.7	6.0	5.8	3.0	5.4	9.6
of which of tangible assets	5.8	5.7	9.1	9.7	5.6	5.4	5.9	5.7	2.7	5.1	9.1
Interest paid	2.4	2.2	3.2	3.2	2.3	2.3	2.4	1.9	0.9	2.0	3.7
Operating taxes	2.7	0.1	0.1	0.1	0.1	0.1	7.6	0.1	0.0	0.0	0.1
Other costs ²	13.9	13.8	19.5	18.2	13.8	14.8	13.5	11.7	10.5	14.8	21.6
Total costs before taxes on income ²	101.1	101.4	103.0	101.0	101.6	101.9	99.9	100.5	96.0	100.7	104.9
Annual result before taxes on income	5.3	5.3	4.8	6.7	5.7	3.6	4.7	8.1	0.6	4.0	9.7
Taxes on income and earnings	0.6	0.7	0.7	0.8	0.7	0.6	0.4	0.7	0.0	0.1	0.9
Annual result	4.7	4.7	4.1	5.9	5.0	3.0	4.3	7.4	0.5	3.5	9.0
III Other											
Inventories	Percentage of turnover										
Inventories	10.4	10.2	7.2	7.3	12.6	12.4	6.8	6.8	2.4	7.3	15.3
Short-term debtors	19.0	19.6	17.5	16.5	22.0	21.0	13.9	17.6	8.8	13.8	21.0
Annual result before taxes on income	5.3	5.4	4.8	6.7	5.7	3.6	4.7	8.1	0.6	4.1	9.5
Equity	Percentage of tangible assets										
Equity	31.6	39.0	8.2	9.7	39.6	39.4	25.0	41.3	1.7	26.8	63.1
Long-term equity and liabilities	100.7	109.6	101.8	101.3	99.8	102.2	101.6	119.2	78.8	108.1	148.6
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	93.3	102.8	100.2	99.1	91.3	96.8	95.1	110.1	75.2	100.9	139.3
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	72.4	81.8	81.5	77.6	68.5	71.2	82.0	111.8	42.4	73.1	134.4
Annual result and interest paid	9.7	9.7	9.3	11.8	10.3	7.7	8.6	12.4	4.2	9.4	17.9
Memo item	Percentage of the balance sheet total										
Balance sheet total in € billion	2.8	2.9	0.1	0.1	1.7	1.7	1.0	1.1	-	-	-
Turnover in € billion	3.8	4.0	0.1	0.1	2.3	2.4	1.3	1.5	-	-	-
Number of enterprises	334	334	133	133	188	188	13	13	84	167	251

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

3 Construction

	All legal forms						Of the enterprises captured in 2001		
	Total		Enterprises with turnover of ... € million		50 and more		25 %	50 %	75 %
	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
Ratios	Cylindered sample 2000/2001 ¹								
I Balance sheet	Percentage of the balance sheet total								
Assets									
Intangible assets	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	0.2
Tangible assets	18.6	18.4	27.1	24.7	17.9	18.0	6.5	17.1	35.1
of which Land and buildings	10.6	10.8	14.8	14.1	10.3	10.5	0.0	3.8	20.8
Inventories	38.3	40.8	26.2	31.2	39.3	41.5	9.7	25.4	45.5
of which Finished products	2.4	1.5	3.2	3.5	2.3	1.4	0.0	0.0	1.9
Cash	9.6	8.6	9.5	9.2	9.6	8.6	1.4	5.7	14.4
Debtors	29.2	28.4	33.9	31.3	28.9	28.2	18.5	30.2	46.6
Short-term	28.1	26.6	32.4	29.7	27.7	26.4	17.4	28.6	44.3
of which									
Trade debtors	17.3	15.8	24.1	22.3	16.8	15.3	10.5	19.9	33.0
vis-à-vis affiliates	6.6	7.4	3.2	3.1	6.9	7.7	0.0	0.0	1.7
Long-term	1.2	1.8	1.5	1.6	1.1	1.8	0.0	0.0	0.7
of which vis-à-vis affiliates	0.7	1.1	0.3	0.3	0.7	1.1	0.0	0.0	0.0
Investments	1.1	1.2	1.4	1.5	1.1	1.1	0.0	0.0	0.0
Participating interests	1.8	1.4	0.4	0.4	1.9	1.5	0.0	0.0	0.1
Capital									
Equity	13.7	13.6	4.1	3.7	14.5	14.4	0.9	7.5	19.2
Liabilities	75.0	75.5	86.2	87.1	74.1	74.6	64.9	82.6	94.3
Short-term	64.6	65.8	58.2	62.9	65.1	66.0	45.0	63.0	80.6
of which									
to credit institutions	7.5	7.1	9.6	10.1	7.3	6.9	0.0	4.2	14.3
Trade creditors	13.1	13.1	20.3	19.8	12.6	12.6	8.0	14.6	25.9
to affiliates	4.9	5.5	2.7	3.1	5.1	5.7	0.0	0.0	1.5
Long-term	10.4	9.7	28.1	24.2	9.1	8.6	0.0	8.3	27.7
of which									
to credit institutions	6.9	6.4	22.3	17.2	5.8	5.6	0.0	3.3	17.7
to affiliates	2.1	1.9	4.2	3.6	2.0	1.8	0.0	0.0	0.1
Provisions	11.2	10.8	9.5	8.8	11.4	11.0	3.7	8.3	15.3
of which Provisions for pensions	1.2	1.3	2.1	2.4	1.1	1.2	0.0	0.0	1.3
Memo item Turnover	142.2	132.6	185.1	168.2	139.0	129.9	111.9	179.0	263.2
II Income statement	Percentage of total output								
Income									
Turnover	100.6	97.8	99.9	96.5	100.7	97.9	94.8	100.0	102.5
Change in stocks of own products	-0.6	2.2	0.1	3.5	-0.7	2.1	-2.5	0.0	5.2
Interest received	0.4	0.4	0.3	0.3	0.4	0.5	0.0	0.1	0.4
Other income ²	4.2	4.2	4.4	4.4	4.2	4.1	1.3	2.6	5.1
of which from participating interests	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0
Total income ²	104.6	104.6	104.7	104.6	104.6	104.6	101.5	102.9	105.5
Costs									
Cost of materials	58.4	59.1	47.6	48.8	59.5	60.1	41.8	52.4	61.6
Labour costs	28.1	27.6	35.1	33.8	27.4	27.0	24.3	31.4	39.2
Depreciation	3.4	3.1	3.7	3.5	3.4	3.1	1.4	2.6	4.5
of which of tangible assets	2.9	2.6	3.5	3.2	2.9	2.5	1.2	2.2	3.9
Interest paid	1.1	1.2	1.6	1.7	1.0	1.1	0.4	1.0	2.1
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ²	11.3	11.9	15.2	14.8	10.9	11.6	9.2	12.5	17.8
Total costs before taxes on income ²	102.5	103.0	103.4	102.6	102.4	103.0	99.3	101.8	105.5
Annual result before taxes on income	2.1	1.6	1.3	2.0	2.2	1.6	-0.1	1.1	3.8
Taxes on income and earnings	0.6	0.5	0.5	0.4	0.6	0.5	0.0	0.0	0.5
Annual result	1.5	1.1	0.8	1.6	1.6	1.0	-0.2	0.8	3.2
III Other	Percentage of turnover								
Inventories	27.0	30.8	14.1	18.5	28.2	32.0	4.0	11.8	31.6
Short-term debtors	19.7	20.1	17.5	17.7	19.9	20.3	10.2	15.5	22.9
Annual result before taxes on income	2.1	1.6	1.3	2.1	2.2	1.6	-0.1	1.1	3.9
Percentage of tangible assets									
Equity	74.0	74.0	15.0	15.2	80.6	80.2	3.9	48.7	142.1
Long-term equity and liabilities	139.8	136.7	131.9	127.9	140.7	137.7	78.4	137.0	288.9
Percentage of assets									
Long-term equity and liabilities	118.0	114.7	120.2	116.0	117.8	114.6	73.6	120.0	216.3
Percentage of short-term liabilities									
Cash resources and short-term debtors	59.6	55.1	73.4	63.8	58.7	54.5	39.1	68.9	109.3
Cash resources, short-term debtors and inventories	119.0	117.1	118.4	113.3	119.0	117.4	97.5	117.2	152.5
Percentage of the balance sheet total									
Annual result and interest paid	3.6	3.1	4.5	5.7	3.6	2.9	0.9	3.8	8.6
Memo item									
Balance sheet total in € billion	4.2	4.2	0.3	0.3	3.9	3.9	-	-	-
Turnover in € billion	6.0	5.6	0.5	0.5	5.4	5.1	-	-	-
Number of enterprises	1,041	1,041	509	509	532	532	260	521	781

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

cont'd: 3 Construction

	All legal forms								
	Total		Enterprises with turnover of ... € million				Of the enterprises captured in 2002		
			Less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2001/2002 ¹						had a ratio of less than [...%]		
Ratios	2001	2002	2001	2002	2001	2002			
I Balance sheet									
Assets	Percentage of the balance sheet total								
Intangible assets	0.1	0.1	0.2	0.1	0.1	0.1	0.0	0.0	0.1
Tangible assets	17.3	15.8	26.1	25.0	16.7	15.3	6.0	15.4	31.1
of which Land and buildings	10.5	9.8	15.4	14.5	10.2	9.5	0.0	2.8	19.1
Inventories	40.5	43.8	28.4	32.9	41.3	44.4	9.3	27.9	50.4
of which Finished products	1.2	3.5	3.7	3.0	1.1	3.6	0.0	0.0	1.9
Cash	8.1	8.2	10.3	8.7	8.0	8.2	0.9	6.0	14.3
Debtors	29.8	28.0	31.5	29.8	29.7	27.9	16.5	29.3	46.4
Short-term	28.0	26.3	30.0	28.3	27.9	26.2	15.0	27.3	44.1
of which									
Trade debtors	15.6	13.7	21.5	20.6	15.3	13.2	9.2	18.6	33.1
vis-à-vis affiliates	9.0	9.5	3.9	3.2	9.4	9.9	0.0	0.0	2.3
Long-term	1.7	1.7	1.5	1.5	1.8	1.7	0.0	0.0	0.6
of which vis-à-vis affiliates	1.2	1.2	0.2	0.2	1.3	1.2	0.0	0.0	0.0
Investments	1.4	1.6	1.8	1.6	1.4	1.6	0.0	0.0	0.0
Participating interests	1.8	1.6	0.2	0.3	1.9	1.6	0.0	0.0	0.0
Capital									
Equity	13.9	14.2	4.8	5.0	14.4	14.7	1.1	9.0	20.7
Liabilities	74.0	74.7	85.1	85.1	73.3	74.1	63.5	81.4	93.2
Short-term	65.9	67.6	61.4	63.1	66.1	67.8	44.7	66.5	82.4
of which									
to credit institutions	6.7	6.2	10.6	9.3	6.4	6.0	0.0	4.1	13.1
Trade creditors	12.8	12.1	19.4	18.2	12.4	11.7	7.7	14.4	25.4
to affiliates	6.7	6.9	3.3	3.6	6.9	7.1	0.0	0.0	2.6
Long-term	8.1	7.1	23.8	22.0	7.1	6.2	0.0	5.6	23.8
of which									
to credit institutions	5.7	4.8	18.8	17.3	4.9	4.1	0.0	1.9	14.2
to affiliates	1.7	1.6	3.5	3.7	1.6	1.5	0.0	0.0	0.0
Provisions	12.1	11.1	10.0	9.9	12.2	11.1	3.9	8.8	14.8
of which Provisions for pensions	1.1	1.1	2.7	3.1	1.0	1.0	0.0	0.0	1.4
Memo item Turnover	131.1	126.0	173.1	165.2	128.5	123.6	112.8	172.3	271.7
II Income statement									
Income	Percentage of total output								
Turnover	98.3	96.5	96.7	96.4	98.5	96.5	93.8	99.8	101.4
Change in stocks of own products	1.7	3.5	3.3	3.6	1.5	3.5	-1.4	0.2	6.2
Interest received	0.5	0.4	0.3	0.2	0.6	0.5	0.0	0.1	0.3
Other income ²	4.7	5.3	4.9	4.3	4.7	5.4	1.3	2.9	5.7
of which from participating interests	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0
Total income ²	105.2	105.7	105.2	104.6	105.3	105.8	101.5	103.2	105.9
Costs									
Cost of materials	58.5	57.0	49.1	48.3	59.3	57.8	40.8	51.8	62.3
Labour costs	28.1	29.1	34.3	33.7	27.5	28.7	24.0	30.9	39.2
Depreciation	3.2	3.4	3.4	3.3	3.1	3.4	1.4	2.6	4.5
of which of tangible assets	2.6	2.4	3.0	2.9	2.5	2.4	1.1	2.0	3.7
Interest paid	1.1	1.1	1.6	1.5	1.1	1.0	0.4	0.9	1.9
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other costs ²	11.9	12.7	14.8	15.6	11.7	12.4	9.7	13.2	18.4
Total costs before taxes on income ²	103.0	103.4	103.4	102.5	102.9	103.5	99.0	101.7	105.7
Annual result before taxes on income	2.3	2.3	1.8	2.0	2.3	2.3	0.0	1.4	4.3
Taxes on income and earnings	0.6	0.5	0.4	0.5	0.6	0.5	0.0	0.1	0.6
Annual result	1.7	1.8	1.4	1.5	1.7	1.8	-0.1	1.0	3.4
III Other									
Inventories	Percentage of turnover								
Inventories	30.9	34.8	16.4	19.9	32.1	36.0	3.9	12.6	36.5
Short-term debtors	21.4	20.9	17.3	17.2	21.7	21.2	9.8	15.0	22.4
Annual result before taxes on income	2.3	2.4	1.9	2.1	2.4	2.4	0.0	1.4	4.3
Percentage of tangible assets									
Equity	80.4	89.4	18.4	19.9	86.3	96.2	6.8	66.9	181.6
Long-term equity and liabilities	137.1	144.5	125.3	125.5	138.2	146.4	78.7	146.3	317.1
Percentage of assets									
Long-term equity and liabilities	112.3	118.1	114.8	114.4	112.1	118.4	74.9	124.8	229.7
Percentage of short-term liabilities									
Cash resources and short-term debtors	56.7	53.0	67.8	60.6	56.1	52.6	33.8	63.4	108.5
Cash resources, short-term debtors and inventories	118.3	117.8	114.1	112.8	118.5	118.1	97.6	114.3	148.7
Percentage of the balance sheet total									
Annual result and interest paid	3.8	3.7	5.4	5.2	3.7	3.7	1.0	3.7	8.5
Memo item									
Balance sheet total in € billion	3.5	3.6	0.2	0.2	3.3	3.4	-	-	-
Turnover in € billion	4.6	4.6	0.4	0.3	4.3	4.2	-	-	-
Number of enterprises	718	718	352	352	366	366	180	359	539

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

4 Wholesale trade and commission trade

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
Ratios	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.4	0.3	0.2	0.2	0.3	0.3	0.5	0.4	0.0	0.0	0.2
Tangible assets	26.0	26.0	32.2	30.7	30.2	29.8	16.9	18.6	7.7	23.0	39.7
of which Land and buildings	16.0	16.1	18.0	17.8	19.0	19.1	9.7	10.2	0.0	8.7	25.5
Inventories	25.6	25.3	27.4	27.7	25.9	25.6	24.7	24.4	12.0	25.9	38.8
of which Finished products	21.8	21.5	23.0	23.2	22.1	22.0	21.1	20.5	5.0	21.8	35.0
Cash	7.8	8.0	6.1	6.6	4.9	5.3	13.8	13.1	0.6	2.8	9.3
Debtors	37.5	37.4	32.0	32.6	36.1	36.2	41.1	40.0	23.0	35.2	51.8
Short-term	36.4	36.2	30.1	30.0	34.5	34.7	40.9	39.7	21.2	33.1	49.2
of which											
Trade debtors	23.6	22.5	23.4	22.2	23.6	23.2	23.5	21.4	13.8	23.0	36.8
vis-à-vis affiliates	7.5	8.8	2.6	3.6	5.8	6.6	11.4	13.4	0.0	0.0	3.0
Long-term	1.1	1.2	1.9	2.6	1.5	1.6	0.2	0.3	0.0	0.0	0.6
of which vis-à-vis affiliates	0.4	0.5	0.3	1.2	0.6	0.6	0.0	0.2	0.0	0.0	0.0
Investments	0.2	0.2	0.6	0.5	0.3	0.3	0.0	0.0	0.0	0.0	0.0
Participating interests	2.2	2.4	0.7	0.8	1.9	2.1	2.8	3.3	0.0	0.0	0.5
Capital											
Equity	26.6	26.9	11.5	11.4	22.4	23.4	36.6	34.8	5.0	13.7	31.4
Liabilities	66.4	66.5	80.5	80.7	71.4	70.5	54.8	57.9	59.5	77.6	91.0
Short-term	48.8	50.8	50.6	49.4	50.6	51.9	44.9	49.0	35.0	52.8	73.4
of which											
to credit institutions	12.2	11.9	15.0	12.9	15.1	15.4	6.1	5.3	1.0	8.0	20.2
Trade creditors	21.1	20.2	23.3	22.2	20.4	20.7	22.5	19.0	8.0	19.1	39.6
to affiliates	9.4	12.6	5.4	7.5	8.2	8.9	12.2	20.0	0.0	0.0	6.5
Long-term	17.6	15.7	30.0	31.3	20.9	18.6	9.9	8.9	0.4	15.1	34.6
of which											
to credit institutions	11.7	10.2	19.6	20.5	15.4	13.3	3.5	3.6	0.0	6.9	21.5
to affiliates	4.7	4.3	7.8	8.5	3.8	3.8	6.2	4.8	0.0	0.0	2.5
Provisions	6.8	6.5	7.4	7.6	6.0	6.0	8.3	7.2	1.7	4.2	8.8
of which Provisions for pensions	0.7	0.8	2.7	2.9	0.9	1.0	0.1	0.4	0.0	0.0	0.2
Memo item Turnover	271.9	272.7	191.5	187.9	238.4	239.1	347.6	342.6	168.4	254.4	364.2
II Income statement											
Income	Percentage of total output										
Turnover	100.1	100.1	99.7	99.7	100.3	100.4	99.8	99.7	100.0	100.0	100.0
Change in stocks of own products	-0.1	-0.1	0.3	0.3	-0.3	-0.4	0.2	0.3	0.0	0.0	0.0
Interest received	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.4	0.0	0.1	0.3
Other income ²	1.9	1.9	3.7	4.7	2.2	2.5	1.5	1.0	0.8	1.7	3.4
of which from participating interests	0.2	0.1	0.1	0.4	0.1	0.1	0.3	0.1	0.0	0.0	0.0
Total income ²	102.2	102.2	104.0	105.0	102.4	102.7	101.8	101.3	100.9	102.0	103.8
Costs											
Cost of materials	80.9	80.9	69.4	69.4	78.4	78.7	85.0	84.4	68.1	77.9	84.1
Labour costs	8.2	8.4	15.3	15.8	10.0	9.9	5.3	6.1	6.7	10.8	15.4
Depreciation	2.0	1.9	4.2	4.1	2.7	2.6	0.8	0.9	1.0	2.1	3.8
of which of tangible assets	1.6	1.6	3.7	3.6	2.2	2.1	0.8	0.9	0.7	1.6	3.0
Interest paid	0.9	0.9	1.8	1.9	1.2	1.3	0.4	0.4	0.5	1.2	2.1
Operating taxes	0.1	0.2	0.1	0.1	0.1	0.3	0.1	0.0	0.0	0.1	0.1
Other costs ²	8.0	7.5	11.9	12.0	8.5	8.6	7.2	6.0	5.6	8.4	12.5
Total costs before taxes on income ²	100.0	99.9	102.8	103.4	100.9	101.3	98.7	97.9	99.2	101.0	103.4
Annual result before taxes on income	2.2	2.3	1.2	1.6	1.5	1.5	3.1	3.4	0.1	0.9	2.8
Taxes on income and earnings	0.7	0.5	0.4	0.4	0.4	0.4	1.1	0.7	0.0	0.1	0.5
Annual result	1.5	1.8	0.7	1.2	1.2	1.0	1.9	2.7	0.0	0.6	2.3
III Other											
Inventories	Percentage of turnover										
Inventories	9.4	9.3	14.3	14.7	10.9	10.7	7.1	7.1	4.2	10.1	17.2
Short-term debtors	13.4	13.3	15.7	16.0	14.5	14.5	11.8	11.6	8.4	12.4	18.0
Annual result before taxes on income	2.2	2.3	1.2	1.6	1.5	1.5	3.1	3.4	0.1	0.9	2.8
Equity	Percentage of tangible assets										
Equity	102.4	103.3	35.8	37.2	74.2	78.5	216.3	186.8	22.0	73.1	185.3
Long-term equity and liabilities	177.0	171.2	142.2	152.8	149.8	147.9	281.6	243.2	105.8	167.7	373.8
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	155.0	148.5	130.3	135.8	133.0	130.4	233.1	200.5	95.0	146.5	275.1
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors	90.8	87.3	72.3	74.7	78.2	77.5	121.7	107.8	50.5	84.4	121.4
Cash resources, short-term debtors and inventories	143.3	137.0	126.6	130.7	129.5	126.8	176.8	157.6	102.9	130.3	179.7
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	6.4	7.4	4.9	5.8	5.6	5.5	8.1	10.9	2.7	5.4	9.0
Memo item											
Balance sheet total in € billion	3.8	3.9	0.1	0.1	2.4	2.5	1.2	1.3	-	-	-
Turnover in € billion	10.3	10.6	0.2	0.2	5.8	5.9	4.2	4.5	-	-	-
Number of enterprises	740	740	168	168	537	537	35	35	185	370	555

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

cont'd: 4 Wholesale trade and commission trade

	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
			Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹		2001		2002		2001		2002		had a ratio of less than [...%]
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.3	0.3	0.2	0.2	0.4	0.4	0.2	0.2	0.0	0.0	0.1
Tangible assets	25.9	25.1	28.2	26.8	30.2	29.7	18.9	17.8	6.8	19.5	40.6
of which Land and buildings	16.1	15.8	17.3	16.5	19.9	19.8	10.0	9.6	0.0	7.2	25.0
Inventories	24.4	24.2	29.8	29.1	26.7	26.6	20.4	20.1	12.8	25.9	39.1
of which Finished products	20.3	19.5	24.2	25.1	22.8	21.7	16.0	15.8	5.9	21.6	36.5
Cash	8.9	8.9	5.9	4.8	5.6	5.4	14.3	14.6	0.7	3.2	8.7
Debtors	37.9	38.5	32.6	35.8	35.1	35.4	42.6	43.4	23.0	34.9	51.4
Short-term	36.7	37.6	31.6	34.6	33.5	34.2	42.2	43.1	21.7	33.3	48.9
of which											
Trade debtors	22.7	23.5	22.9	24.5	23.1	23.0	22.1	24.3	12.8	24.0	36.2
vis-à-vis affiliates	9.2	9.5	4.2	4.7	5.3	6.1	15.9	15.0	0.0	0.0	4.3
Long-term	1.1	0.8	1.0	1.2	1.6	1.2	0.4	0.3	0.0	0.0	0.4
of which vis-à-vis affiliates	0.5	0.3	0.0	0.2	0.6	0.4	0.3	0.1	0.0	0.0	0.0
Investments	0.2	0.3	0.6	0.7	0.4	0.4	0.0	0.0	0.0	0.0	0.0
Participating interests	2.1	2.4	1.9	1.9	1.2	1.6	3.5	3.7	0.0	0.0	0.7
Capital											
Equity	28.3	29.1	12.8	14.4	23.0	24.1	38.0	38.0	6.7	17.2	32.8
Liabilities	65.0	64.2	80.6	78.9	71.1	69.8	54.2	54.5	59.6	75.6	89.2
Short-term	50.2	51.4	52.5	55.2	51.3	51.9	48.1	50.3	34.9	53.0	72.4
of which											
to credit institutions	11.7	11.1	14.0	14.1	14.7	13.5	6.7	7.0	1.3	7.2	20.1
Trade creditors	20.8	22.0	21.7	19.8	20.5	20.4	21.1	24.5	7.9	18.2	35.2
to affiliates	11.1	11.7	9.3	13.4	8.0	9.4	16.1	15.0	0.0	0.1	8.4
Long-term	14.9	12.9	28.2	23.7	19.8	17.9	6.0	4.3	0.0	12.0	30.6
of which											
to credit institutions	10.2	9.5	18.2	15.3	14.9	13.9	2.1	2.5	0.0	4.5	19.5
to affiliates	3.3	2.5	8.1	6.3	3.3	3.0	3.0	1.5	0.0	0.0	0.2
Provisions	6.6	6.6	6.3	6.6	5.9	6.0	7.8	7.5	1.9	4.3	9.1
of which Provisions for pensions	0.9	1.0	1.8	2.9	1.0	1.2	0.5	0.6	0.0	0.0	0.4
Memo item Turnover	287.1	287.8	191.3	186.8	252.8	255.5	349.1	345.2	179.6	263.3	375.9
II Income statement											
Income	Percentage of total output										
Turnover	100.1	99.9	99.1	99.9	100.6	99.8	99.7	100.1	100.0	100.0	100.0
Change in stocks of own products	-0.1	0.1	0.9	0.1	-0.6	0.2	0.3	-0.1	0.0	0.0	0.0
Interest received	0.3	0.3	0.2	0.2	0.3	0.3	0.4	0.3	0.0	0.1	0.3
Other income ²	1.8	1.8	3.5	3.5	2.1	2.3	1.3	1.1	0.7	1.7	3.4
of which from participating interests	0.1	0.1	0.0	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.0
Total income ²	102.1	102.1	103.6	103.6	102.3	102.6	101.7	101.4	100.8	101.9	103.7
Costs											
Cost of materials	81.1	81.1	68.4	66.9	79.0	79.0	84.1	84.1	68.0	77.0	83.4
Labour costs	8.3	8.5	15.7	15.9	9.7	9.7	6.3	6.8	6.8	10.6	15.8
Depreciation	1.7	1.7	3.3	3.2	2.4	2.3	0.9	0.9	0.9	1.8	3.4
of which of tangible assets	1.5	1.4	2.9	2.7	2.0	1.8	0.9	0.8	0.7	1.4	2.5
Interest paid	0.9	0.8	1.9	1.9	1.2	1.1	0.4	0.3	0.4	1.1	1.9
Operating taxes	0.2	0.1	0.1	0.1	0.3	0.2	0.0	0.0	0.0	0.1	0.1
Other costs ²	7.5	7.7	12.7	13.1	8.1	8.3	6.6	6.8	5.9	8.6	13.0
Total costs before taxes on income ²	99.7	99.9	102.2	101.1	100.8	100.6	98.4	99.0	98.9	100.5	102.5
Annual result before taxes on income	2.3	2.2	1.5	2.5	1.6	2.0	3.3	2.4	0.2	1.1	3.1
Taxes on income and earnings	0.5	0.5	0.3	0.5	0.4	0.5	0.7	0.5	0.0	0.1	0.6
Annual result	1.8	1.7	1.2	2.0	1.1	1.5	2.6	1.9	0.1	0.8	2.6
III Other											
Inventories	Percentage of turnover										
Inventories	8.5	8.4	15.6	15.6	10.6	10.4	5.9	5.8	4.4	9.6	16.6
Short-term debtors	12.8	13.1	16.5	18.5	13.3	13.4	12.1	12.5	8.0	12.0	17.4
Annual result before taxes on income	2.3	2.2	1.5	2.5	1.5	2.0	3.3	2.4	0.2	1.1	3.2
Equity	Percentage of tangible assets										
Equity	109.3	116.0	45.5	53.8	76.1	81.1	201.0	212.9	31.8	87.7	213.4
Long-term equity and liabilities	174.2	175.1	155.5	157.1	148.5	148.7	241.5	244.8	108.0	171.3	388.2
Long-term equity and liabilities	Percentage of assets										
Long-term equity and liabilities	152.9	153.2	138.6	138.6	134.1	134.3	198.0	198.2	99.2	156.0	289.3
Cash resources and short-term debtors	Percentage of short-term liabilities										
Cash resources and short-term debtors and inventories	91.2	91.0	72.0	72.2	76.8	77.1	117.3	114.7	54.4	82.9	121.3
Cash resources, short-term debtors and inventories	139.9	138.1	128.8	124.8	128.8	128.4	159.8	154.8	103.8	132.8	178.3
Annual result and interest paid	Percentage of the balance sheet total										
Annual result and interest paid	7.7	7.1	5.9	7.3	5.9	6.8	10.6	7.7	3.1	5.8	10.4
Memo item											
Balance sheet total in € billion	3.2	3.3	0.1	0.1	1.9	2.0	1.2	1.3	-	-	-
Turnover in € billion	9.3	9.5	0.2	0.2	4.9	5.0	4.3	4.4	-	-	-
Number of enterprises	608	608	131	131	446	446	31	31	152	304	456

¹ Only those financial statements for which data are available for both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

5 Retail trade (including sales of motor vehicles and automotive fuel) *

Ratios	All legal forms										
	Total		Enterprises with turnover of ... € million						Of the enterprises captured in 2001		
	2000	2001	Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
	Cylindered sample 2000/2001 ¹										
	2000	2001	2000	2001	2000	2001	2000	2001	had a ratio of less than [...%]		
I Balance sheet	Percentage of the balance sheet total										
Assets											
Intangible assets	0.4	0.4	0.3	0.3	0.4	0.3	0.5	0.5	0.0	0.0	0.2
Tangible assets	32.2	31.9	36.2	35.3	33.8	33.7	27.7	27.2	11.3	25.2	44.5
of which Land and buildings	19.6	19.2	24.1	24.0	20.5	20.1	16.7	16.3	0.0	4.9	30.2
Inventories	36.9	36.2	32.3	31.7	35.6	35.5	40.8	38.9	20.8	33.6	47.2
of which Finished products	35.2	34.6	28.7	29.0	33.5	33.4	40.5	38.6	18.4	31.5	45.3
Cash	5.8	6.5	6.7	7.1	5.8	6.2	5.6	6.9	1.1	4.2	10.5
Debtors	22.7	23.1	22.5	23.5	22.9	22.8	22.4	23.8	11.6	21.3	37.1
Short-term	21.9	22.4	21.8	22.5	22.0	21.9	21.7	23.3	10.7	20.3	36.0
of which											
Trade debtors	10.8	11.4	15.2	15.6	12.4	13.4	6.2	6.0	4.6	12.4	25.7
vis-à-vis affiliates	6.4	6.7	2.1	1.9	4.3	3.7	12.0	14.1	0.0	0.0	0.1
Long-term	0.8	0.8	0.7	1.0	0.9	0.9	0.7	0.5	0.0	0.0	0.0
of which vis-à-vis affiliates	0.4	0.2	0.0	0.2	0.3	0.3	0.5	0.1	0.0	0.0	0.0
Investments	0.8	0.8	0.4	0.5	0.3	0.3	1.9	1.9	0.0	0.0	0.0
Participating interests	0.8	0.7	0.7	0.8	0.8	0.8	0.7	0.4	0.0	0.0	0.2
Capital											
Equity	12.6	12.8	-3.3	-4.0	12.8	12.9	16.3	17.0	-10.6	6.2	19.4
Liabilities	80.4	79.6	97.0	97.1	81.0	80.6	74.6	73.0	71.2	88.3	104.2
Short-term	58.6	60.2	44.4	45.8	57.5	58.8	64.6	66.9	33.9	52.1	74.3
of which											
to credit institutions	22.5	24.3	12.8	13.1	24.5	26.0	20.8	23.6	0.0	8.3	30.7
Trade creditors	21.1	21.4	21.5	21.7	19.9	20.7	23.5	22.9	8.5	20.4	36.2
to affiliates	7.0	6.4	2.0	2.6	5.6	4.8	11.4	10.7	0.0	0.0	0.2
Long-term	21.8	19.5	52.6	51.3	23.5	21.8	10.0	6.1	5.8	27.0	55.9
of which											
to credit institutions	17.3	15.6	43.7	44.1	18.2	16.5	8.4	6.1	0.0	18.5	47.2
to affiliates	3.0	2.7	5.1	5.0	3.3	3.8	1.6	0.0	0.0	0.0	0.0
Provisions	6.8	7.3	5.9	6.4	6.1	6.3	8.7	9.7	1.6	4.4	9.1
of which Provisions for pensions	0.8	1.0	1.1	1.2	1.0	1.2	0.3	0.5	0.0	0.0	0.0
Memo item Turnover	304.7	315.2	242.2	252.2	263.5	265.6	409.1	437.0	197.4	279.2	399.4
II Income statement	Percentage of total output										
Income											
Turnover	99.9	100.0	99.8	100.0	99.9	100.0	100.0	100.0	100.0	100.0	100.0
Change in stocks of own products	0.1	0.0	0.2	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Interest received	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.0	0.0	0.1
Other income ²	2.1	2.1	2.4	2.5	2.0	2.0	2.3	2.2	0.5	1.3	2.8
of which from participating interests	0.1	0.1	0.2	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0
Total income ²	102.3	102.3	102.5	102.6	102.1	102.2	102.5	102.4	100.6	101.4	102.9
Costs											
Cost of materials	72.2	70.5	65.9	66.0	75.3	75.5	68.9	64.8	62.0	70.9	79.6
Labour costs	13.5	13.6	14.4	14.1	11.3	11.3	16.4	16.5	8.3	11.2	15.7
Depreciation	2.1	2.0	2.9	2.7	2.4	2.2	1.5	1.6	1.2	2.1	3.5
of which of tangible assets	2.0	1.8	2.8	2.5	2.2	2.0	1.5	1.4	1.1	1.9	3.1
Interest paid	1.0	1.0	1.9	1.9	1.3	1.4	0.4	0.5	0.7	1.5	2.4
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1
Other costs ²	11.4	12.7	12.1	12.2	10.4	10.1	12.6	16.0	6.2	9.0	16.2
Total costs before taxes on income ²	100.2	99.8	97.3	96.9	100.8	100.5	99.8	99.4	95.7	99.9	101.8
Annual result before taxes on income	2.1	2.5	5.2	5.7	1.3	1.6	2.7	3.1	0.3	2.0	6.7
Taxes on income and earnings	0.4	0.4	0.6	0.6	0.4	0.4	0.3	0.4	0.0	0.1	0.7
Annual result	1.7	2.0	4.6	5.1	0.9	1.2	2.4	2.6	0.2	1.6	5.9
III Other	Percentage of turnover										
Inventories	12.1	11.5	13.3	12.6	13.5	13.4	10.0	8.9	6.3	12.1	18.7
Short-term debtors	7.2	7.1	9.0	8.9	8.4	8.2	5.3	5.3	4.4	7.3	10.1
Annual result before taxes on income	2.1	2.5	5.2	5.7	1.3	1.6	2.7	3.1	0.3	2.0	6.7
	Percentage of tangible assets										
Equity	39.1	40.3	-9.2	-11.3	38.0	38.4	58.8	62.4	-32.2	22.4	93.2
Long-term equity and liabilities	113.7	108.4	143.8	142.9	114.9	111.0	100.1	90.0	78.7	129.3	285.0
	Percentage of assets										
Long-term equity and liabilities	106.4	101.7	136.5	133.9	107.9	104.3	92.1	84.1	75.2	120.4	235.1
	Percentage of short-term liabilities										
Cash resources and short-term debtors	48.2	48.8	64.5	65.1	48.7	48.1	44.3	47.3	29.8	52.8	100.6
Cash resources, short-term debtors and inventories	111.2	109.0	137.2	134.3	110.6	108.5	107.6	105.3	91.4	120.8	190.5
	Percentage of the balance sheet total										
Annual result and interest paid	8.3	9.6	15.7	17.5	6.0	6.8	11.4	13.5	4.3	8.3	21.1
Memo item											
Balance sheet total in € billion	3.1	3.2	0.2	0.2	2.0	2.0	0.9	0.9	-	-	-
Turnover in € billion	9.6	10.1	0.6	0.6	5.2	5.3	3.8	4.1	-	-	-
Number of enterprises	1,156	1,156	570	570	565	565	21	21	289	578	867

 * Including repair of motor vehicles, motorcycles and personal and household goods. — ¹ Only those financial statements for which data are available for

 both financial years are evaluated. — ² Excluding profit and loss transfers.

East German enterprises

cont'd: 5 Retail trade (including sales of motor vehicles and automotive fuel) *

	All legal forms										
			Enterprises with turnover of ... € million						Of the enterprises captured in 2002		
	Total		Less than 2.5		2.5 but less than 50		50 and more		25 %	50 %	75 %
Ratios	Cylindered sample 2001/2002 ¹										
	2001	2002	2001	2002	2001	2002	2001	2002	had a ratio of less than [...%]		
I Balance sheet											
Assets	Percentage of the balance sheet total										
Intangible assets	0.4	0.4	0.3	0.3	0.2	0.3	0.9	0.7	0.0	0.0	0.2
Tangible assets	35.3	34.7	36.4	34.6	36.2	35.6	32.6	32.1	10.3	25.0	43.9
of which Land and buildings	23.4	23.0	24.7	23.5	23.3	22.8	23.3	23.3	0.0	3.2	29.0
Inventories	34.1	35.8	30.6	30.8	34.9	36.1	33.2	36.3	21.9	33.9	49.0
of which Finished products	32.4	33.7	27.7	27.7	32.9	33.8	32.6	35.5	18.5	32.1	47.0
Cash	5.9	5.8	7.1	7.1	5.8	6.0	5.9	5.0	1.0	3.8	10.1
Debtors	22.6	21.7	23.2	24.7	21.5	20.5	25.3	23.8	11.5	21.3	36.4
Short-term	21.5	21.0	22.2	23.9	20.2	19.7	24.7	23.4	10.7	20.2	35.2
of which											
Trade debtors	11.7	11.3	15.6	16.7	12.7	12.0	8.2	7.8	4.2	11.6	25.1
vis-à-vis affiliates	5.3	5.7	2.3	3.1	2.9	3.4	12.2	12.5	0.0	0.0	0.1
Long-term	1.1	0.7	1.0	0.8	1.3	0.8	0.6	0.4	0.0	0.0	0.0
of which vis-à-vis affiliates	0.4	0.2	0.1	0.1	0.4	0.2	0.4	0.3	0.0	0.0	0.0
Investments	0.4	0.5	0.6	0.5	0.3	0.4	0.7	0.7	0.0	0.0	0.0
Participating interests	0.7	0.8	0.9	1.0	0.7	0.7	0.9	0.9	0.0	0.0	0.2
Capital											
Equity	12.6	13.3	-2.6	-2.3	13.4	13.7	15.2	16.6	-8.1	8.0	21.8
Liabilities	79.5	78.3	95.7	95.1	80.1	79.2	73.4	71.1	69.6	85.5	102.4
Short-term	55.8	56.4	45.8	47.5	55.3	56.4	60.0	59.1	36.3	54.8	74.4
of which											
to credit institutions	20.9	21.2	11.5	10.6	24.5	24.5	14.4	15.5	0.0	8.2	31.3
Trade creditors	21.0	21.5	22.0	23.0	19.9	20.3	23.6	24.1	8.6	20.6	38.2
to affiliates	6.6	7.0	3.7	4.2	3.4	4.5	15.6	14.3	0.0	0.0	0.3
Long-term	23.8	21.9	50.0	47.6	24.8	22.9	13.4	12.1	4.4	24.7	51.5
of which											
to credit institutions	19.0	18.4	43.3	42.2	19.0	18.9	11.8	10.2	0.0	17.9	44.3
to affiliates	2.9	2.2	4.5	4.0	3.5	2.3	0.8	1.6	0.0	0.0	0.0
Provisions	7.6	8.1	6.3	6.7	6.4	6.8	11.0	11.9	2.0	4.7	9.7
of which Provisions for pensions	1.3	1.4	1.4	1.4	1.4	1.5	1.2	1.2	0.0	0.0	0.0
Memo item Turnover	297.2	303.7	250.5	257.1	263.7	269.0	397.8	408.2	199.6	290.3	430.9
II Income statement											
Income	Percentage of total output										
Turnover	100.0	100.0	100.0	99.9	100.0	100.0	99.9	100.0	100.0	100.0	100.0
Change in stocks of own products	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0
Interest received	0.2	0.1	0.1	0.1	0.1	0.1	0.3	0.1	0.0	0.0	0.1
Other income ²	1.9	2.1	2.3	2.7	2.0	1.9	1.8	2.1	0.5	1.3	2.9
of which from participating interests	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0
Total income ²	102.1	102.2	102.4	102.7	102.1	102.1	102.1	102.3	100.6	101.4	103.1
Costs											
Cost of materials	75.1	74.2	65.3	65.8	75.8	75.8	75.7	72.8	61.5	71.7	79.6
Labour costs	11.8	11.8	14.7	14.6	11.5	11.6	11.7	11.6	8.7	11.1	15.4
Depreciation	2.1	1.9	2.7	2.5	2.2	2.1	1.8	1.3	1.0	1.9	3.2
of which of tangible assets	1.9	1.7	2.6	2.4	2.1	1.9	1.5	1.3	1.0	1.8	2.9
Interest paid	1.2	1.1	1.8	1.7	1.4	1.3	0.7	0.5	0.6	1.3	2.2
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1
Other costs ²	10.1	11.3	12.3	12.4	9.2	9.4	11.2	14.5	6.2	9.1	15.5
Total costs before taxes on income ²	100.3	100.3	96.7	97.0	100.2	100.3	101.1	100.9	95.7	99.6	101.8
Annual result before taxes on income	1.8	1.9	5.7	5.7	1.9	1.7	0.9	1.4	0.4	2.0	6.4
Taxes on income and earnings	0.4	0.4	0.6	0.7	0.4	0.5	0.2	0.2	0.0	0.2	0.7
Annual result	1.4	1.5	5.0	5.1	1.5	1.3	0.7	1.2	0.3	1.7	5.7
III Other											
Inventories	Percentage of turnover										
Inventories	11.5	11.8	12.2	12.0	13.2	13.4	8.3	8.9	6.2	11.6	18.9
Short-term debtors	7.2	6.9	8.9	9.3	7.7	7.3	6.2	5.7	4.1	6.8	9.5
Annual result before taxes on income	1.8	1.9	5.7	5.7	1.9	1.7	0.9	1.4	0.4	2.0	6.4
Percentage of tangible assets											
Equity	35.8	38.4	-7.2	-6.6	36.9	38.6	46.7	51.7	-24.3	28.1	111.8
Long-term equity and liabilities	110.5	109.6	138.8	140.6	113.2	111.2	93.6	95.0	79.1	135.7	320.0
Percentage of assets											
Long-term equity and liabilities	103.2	103.3	130.2	131.5	106.5	105.7	85.4	87.6	75.6	128.6	253.9
Percentage of short-term liabilities											
Cash resources and short-term debtors	49.4	47.9	64.9	65.8	47.3	46.2	51.0	48.2	28.2	49.8	96.3
Cash resources, short-term debtors and inventories	110.7	111.3	131.8	130.7	110.5	110.2	106.3	109.6	91.0	121.9	181.1
Percentage of the balance sheet total											
Annual result and interest paid	7.7	7.7	17.1	17.3	7.5	7.0	5.6	6.9	4.7	8.8	21.6
Memo item											
Balance sheet total in € billion	2.6	2.6	0.2	0.2	1.8	1.8	0.7	0.7	-	-	-
Turnover in € billion	7.8	8.0	0.5	0.5	4.6	4.7	2.7	2.7	-	-	-
Number of enterprises	956	956	436	436	496	496	24	24	239	478	717

* Including repair of motor vehicles, motorcycles and personal and household goods. — ¹ Only those financial statements for which data are available for

both financial years are evaluated. — ² Excluding profit and loss transfers.



DEUTSCHE
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Financial statements
of enterprises
2000 to 2002

Special Statistical Publications*

- 1 Banking statistics guidelines and customer classification, July 2003¹
- 2 Bankenstatistik Kundensystematik Firmenverzeichnisse, September 2004^{2,3}
- 3 Aufbau der bankstatistischen Tabellen, January 2000³
- 4 Financial accounts for Germany 1991 to 2003, September 2004⁴
- 5 Annual accounts of west German enterprises 1971 to 1996, March 1999⁵
- 6 Ratios from financial statements of German enterprises from 2000 to 2002, November 2004⁴
- 7 Erläuterungen zu den Leistungspositionen der Zahlungsbilanz, September 2001³
- 8 Balance of payments statistics of the Federal Republic of Germany, out of print^o
- 9 Securities deposits, September 2004

* Unless stated otherwise, these publications are published both in German and in English, and on the internet.

^o Not available on the internet.

1 Only the sections "Monthly balance sheet statistics", "External position report" and "Customer classification" ("Overall survey on sectoral classification", "Breakdown by industry or activity – explanatory notes" and "Explanatory notes on the system of customer classification by industry or activity" and the related texts) are available in English.

2 Current version only available on the internet at quarterly intervals.

3 Available in German only.

4 Available on the internet only.

5 Only the headings and explanatory notes to the data contained in the German originals are available in English.



10 International capital links, May 2004^{4,5}

11 Balance of payments by region,
August 2004

12 Technologische Dienstleistungen in der
Zahlungsbilanz, June 2004³

For footnotes, see page 121.